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AN INVESTIGATION OF SOME FUNDAMENTAL  
LIMITATIONS OF NATIONAL AND FINANCIAL  
ACCOUNTING STATISTICS : WITH SPECIAL  
REFERENCE TO EGYPT AND THE  
UNITED KINGDOM

A Thesis submitted to the Management Centre  
for the Degree of Doctor of Philosophy  
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APPENDIX (1)

Statistics of Gold Movements

Table (1.1)

Accuracy of Statistics of Gold Movements

The following is Morgenstern's data:



Source: Table (6) in reference (133), p.157.

Morgenstern (133, p.158) adds: "The result of the computations is clearly this: the statistics are so bad that a finer test is not warranted. The standard deviations of the sample mean show this directly. A reasonable interpretation of the situation is that it is impossible to determine what bias exists, which is to say that the reliable and the faulty statistics cannot be identified".



## APPENDIX (2)

The Enterprise and Households Accounts as proposed by  
Ruggles & Ruggles for the US, 1966

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## APPENDIX (3)

Models of The National Balance Sheets  
of The United Kingdom

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APPENDIX (4)

The Structure of The United States

National Balance Sheets

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## APPENDIX (5)

The Structural Framework of the UN  
National Balance Sheets as Proposed  
by the Draft International Guidelines of 1974

Table (5.1)

The Standard Accounts of National and Sectors Balance Sheets  
of the International Draft Guidelines of the U.N. (1974)

## I. Consolidated accounts for the nation

Account 7. Opening balance-sheet account			
7.10.1	Stocks	7.9.0	Liabilities to third parties
7.10.2	Fixed assets (net of accumulated consumption of fixed capital)	except	
7.11.0	Land, timber tracts, subsoil assets and other non-reproducible tangible assets	7.9.6	and
7.12.0	Non-financial intangible assets	7.9.10	
7.3.0 except -	Financial assets except capital participations	7.7.10	Liabilities to second parties and net worth
7.3.6 and		7.9.6	Corporate equity securities, including capital participations
7.3.6	Corporate equity securities, including capital participations	7.9.10	Net equity of proprietors' in quasi-corporate enterprises
7.8.10	Net equity of proprietors in quasi-corporate enterprises	7.7.10.1	Net worth (national wealth)
Opening assets		Opening liabilities and net worth	
Account 5. Capital finance account			
5.2.5	Increase in stocks	5.9.0	Net incurrences of liabilities except to third parties
5.2.6-	Net fixed capital formation	5.9.6	and
5.3.3		5.9.10	
5.7.5	Purchases of non-financial intangible assets from the rest of the world, net	5.9.6	Net incurrence of liabilities to second parties
5.5.0 except	Net acquisition of financial assets except capital participations	5.9.10	and
5.3.6 and		5.7.1	Saving and net capital transfers and from the rest of the world
5.8.10		5.7.6	
5.3.6	Corporate equity securities, including capital participations		
5.8.10	Net equity of proprietors in quasi-corporate enterprises		
Accumulation		Finance of accumulation	



## I. Consolidated accounts for the nation (continued)

## Account 8. Reconciliation account

8.10.1	Stocks	8.9.0	Liabilities to third parties, of except which:
8.10.2	Fixed assets (net of accumulated consumption of fixed capital), of which:	8.9.6	8.13.1.1 Revaluations due to market prices
	8.13.1 Revaluations due to price changes	8.9.10	8.13.1.4 Revaluations due to national currency exchange rates
8.11	Land, timber tracts, subsoil assets and other non-reproducible tangible assets, of which:	8.7.10	Liabilities to second parties and net worth
	8.13.1 Revaluations due to price changes	8.9.6	Corporate equity securities including capital participations
	8.13.3 Net increases intangible assets not covered in capital finance accounts	8.9.10	Net equity of proprietors in quasi-corporate enterprises
8.8.0	Financial assets, except capital participations, of which:	8.7.10.1	Net worth
8.8.6	8.13.1.1 Revaluations due to market prices		
and			
8.8.10	8.13.1.4 Revaluations due to foreign currency exchange rates		
8.8.6	Corporate equity securities including capital participation		
8.8.10	Net equity of proprietors in quasi-corporate enterprises		
Total		Total	

## Account 7. Closing balance-sheet account

7.10.1	Stocks	7.9.0	Liabilities to third parties
7.10.2	Fixed assets (net of accumulated consumption of fixed capital)	except	
7.11	Land, timber tracts, subsoil deposits and other non-reproducible tangible assets	7.9.6	
		and	
7.12.0	Non-financial intangible assets	7.9.10	Liabilities to second parties and net worth
7.8.0	Financial assets, except capital participations	7.7.10	
except		7.9.6	Corporate equity securities, including capital participations
7.9.6		7.9.10	Net equity of proprietors in quasi-corporate enterprises
and		7.7.10.1	Net worth (national wealth)
7.8.10			
7.8.6	Corporate equity securities, including capital participations		
7.8.10	Net equity of proprietors in quasi-corporate enterprises		
Closing assets		Closing liabilities and net worth	

## VII. Balance sheets and reconciliation accounts

## A. Non-financial enterprises, corporate and quasi-corporate

## Account 7. Closing balance-sheet account

7.10.1	Stocks	7.9.0	Liabilities to third parties except
7.10.2	Fixed assets (net of accumulated consumption of fixed capital)	7.9.6	and
7.11.0	Land, timber tracts, sub-soil assets and other non-reproducible tangible assets	7.9.10	
7.11.1	Land	7.9.4	Bills and bonds, short-term
7.11.2	Timber tracts	7.9.5	Bonds, long-term
7.11.3	Sub-soil assets	7.9.7	Short-term loans, n.e.c.
7.11.4	Fisheries	7.9.8	Long-term loans, n.e.c.
7.12.0	Non-financial intangible assets	7.9.11	Trade credit and advances
7.8.0	Financial assets	7.9.12	Other liabilities and
7.8.1	Gold	7.9.13	
7.8.2	Currency and transferable deposits	7.7.10	Liabilities to second parties and net worth
7.8.3	Other deposits	7.9.6	Corporate equity securities, including capital participations
7.8.4	Bills and bonds, short-term	7.9.10	Proprietors' net equity in quasi-corporate enterprises
7.8.5	Bonds, long-term	7.7.10.1	Net worth
7.8.6	Corporate equity securities, including capital participations		
7.8.7	Loans, n.e.c.		
and			
7.8.8			
7.8.10	Proprietors' net equity in non-resident quasi-corporate enterprises		
7.8.11	Trade credit and advances		
7.8.12	Other financial assets and		
7.8.13			
Closing assets		Closing liabilities and net worth	

## VII. Balance sheets and reconciliation accounts (continued)

## A. Non-financial enterprises, corporate and quasi-corporate (continued)

## Account 8. Reconciliation account

8.10.1	Stocks	8.9.0	Liabilities to third parties, except of which:
8.10.2	Fixed assets (net of accumulated consumption of fixed capital), of which:	8.9.6	and
8.13.1	Revaluations due to price changes	8.9.10	8.9.5 Bonds, long-term
8.11.0	Land, timber tracts, sub-soil assets and other non-reproducible assets	8.7.10	Liabilities to second parties and net worth
8.11.1	Land, of which:	8.9.6	Corporate equity securities, including capital participation
8.13.1	Revaluation due to price change	8.9.10	Proprietors' net equity in quasi-corporate enterprises
8.13.3.1.3	Natural growth less, depletion, plantations, orchards and vineyards	8.7.10.1	Net worth
8.11.2	Timber tracts, of which:		
8.13.1	Revaluation due to price change		
8.13.3.1.2	Natural growth less depletion		
8.11.3	Sub-soil assets, of which:		
8.13.1	Revaluation due to price change		
8.13.3.2	New funds less depletion		
8.11.4	Fisheries, of which:		
8.13.1	Revaluation due to price change		
8.13.3.1.4	Natural growth less depletions		
8.8.0	Financial assets, of which:		
8.8.1	Gold		
8.8.5	Bonds, long-term		
8.8.6	Corporate equity securities, including capital participations		
8.8.10	Proprietors' net equity in quasi-corporate enterprises		
Total		Total	

## VII. Balance sheets and reconciliation accounts (continued)

## B. Financial institutions

Account 7. Closing balance-sheet account	
7.10.1 Stocks	7.9.0 Liabilities to third parties except
7.10.2 Fixed assets (net of accumulated consumption of fixed capital)	7.9.6 and
7.11.0 Land, timber tracts, sub-soil assets and other non-reproducible tangible assets	7.9.10
7.12.0 Non-financial intangible assets	7.9.2 Currency issued by the central bank and transferable deposits
7.8.0 Financial assets	7.9.3 Other deposits
7.8.1 Gold and IMF special drawing rights	7.9.4 Bills and bonds, short-term
7.8.2 Currency and transferable deposits	7.9.5 Bonds, long-term
Of which by monetary institutions, liability of:	7.9.7 Short-term loans, n.e.c. Of which by monetary institutions to:
i. Resident institutions	i. Resident institutions
ii. The rest of the world	ii. The rest of the world
7.8.3 Other deposits	7.9.8 Long-term loans, n.e.c.
7.8.4 Bills and bonds, short-term	7.9.9 Net equity of households or reserves of life insurance and of pension funds
7.8.5 Bonds, long-term	7.9.11 Other liabilities
7.8.6 Corporate equity securities, including capital participations	12 and
7.8.7 Short-term loans, n.e.c.	13
i. Of which the central bank, liability of the rest of the world	7.7.10 Liabilities to second parties and net worth
7.8.8 Long-term loans, n.e.c.	7.9.6 Corporate equity securities including capital participations
7.8.10 Proprietors' net equity in quasi-corporate enterprises	7.9.10 Proprietors' net equity in quasi-corporate enterprises
7.8.11 Other financial assets	7.7.10.1 Net worth
12 and	
13	
Closing assets	Closing liabilities and net worth

## VII. Balance sheets and reconciliation accounts (continued)

## D. Financial institutions (continued)

Account 8. Reconciliation account	
8.10.1 Stocks	8.9.0 Liabilities to third parties except of which:
8.10.2 Fixed assets (net of accumulated consumption of fixed capital)	8.9.6 and
8.11.0 Land, timber tracts, sub-soil assets and other non-reproducible assets, of which:	8.9.10
8.13.1 Revaluations due to price change	8.9.5 Bonds, long-term
8.8.0 Financial assets, of which:	8.9.9 Net equity of household or reserves of life insurance and pension funds
8.8.1 Gold and IMF special drawing rights	8.7.10 Liabilities to second parties and net worth
8.8.5 Bonds, long-term	8.9.6 Corporate equity securities
8.8.6 Corporate equity securities, including capital participations	8.9.10 Proprietors' net equity in quasi-corporate enterprises
8.8.10 Proprietors' net equity in quasi-corporate enterprises	8.7.10.1 Net worth
Total	Total



## VII. Balance sheets and reconciliation accounts (continued)

## C General government

## Account 7. Closing balance-sheet account

7.10.1	Stocks	7.9.0	Liabilities
7.10.2	Fixed assets (net of accumulated consumption of fixed capital)	7.9.2	Currency issued by the treasury and transferable deposits
7.11.0	Land, timber tracts, sub-soil assets and other non-reproducible tangible assets	7.9.3	Other deposits
7.11.1	Land	7.9.4	Bills and bonds, short-term
7.11.2	Timber tracts	7.9.5	Bonds, long-term
7.11.3	Sub-soil assets	7.9.7	Short-term loans, n.e.c.
7.11.5	Historical monuments	7.9.8	Long-term loans, n.e.c.
7.12.0	Non-financial intangible assets	7.9.11	Other liabilities
7.8.0	Financial assets	12 and 13	
7.8.1	Gold	7.7.10.1	Net worth
7.8.2	Currency and transferable deposits		
	Of which by central government, liability of:		
	i. Resident institutions		
	ii. The rest of the world		
7.6	7.8.3 Other deposits		
	7.8.4 Bills and bonds, short-term		
	7.8.5 Bonds, long-term		
	7.8.6 Corporate equity securities, including capital participations		
	7.8.7 Short-term loans, n.e.c.		
	7.8.8 Long-term loans, n.e.c.		
	7.8.10 Proprietors' net equity in quasi-corporate government enterprises		
	7.8.11 Other financial assets		
	12 and 13		
Closing assets		Closing liabilities and net worth	

## VII. Balance sheets and reconciliation accounts (continued)

## C. General government (continued)

Account 8. Reconciliation account	
8.10.1 Stocks	8.9.0 Liabilities, of which:
8.10.2 Fixed assets (net of accumulated consumption of fixed capital)	8.9.5 Bonds, long-term
8.11.0 Land, timber tracts, sub-soil assets and other non-reproducible assets	8.7.10.1 Net worth
8.11.1 Land, of which:	
8.13.1 Revaluations due to price change	
8.11.2 Timber tracts, of which:	
8.13.1 Revaluations due to price change	
8.13.3.1.2 Natural growth less depletions	
8.11.3 Sub-soil assets, of which:	
8.13.1 Revaluations due to price change	
8.13.3.2 New finds less depletions	
8.11.4 Fisheries	
8.13.1 Revaluations due to price change	
8.13.3.1.4 Natural growth less depletions	
8.11.5 Historical monuments	
8.3.0 Financial assets, of which:	
8.3.1 Gold and IMF special drawing rights	
8.3.5 Bonds, long-term	
8.3.6 Corporate equity securities, including capital participations	
8.3.10 Net equity in quasi-corporate government enterprises	
Total	Total

## VII. Balance sheets and reconciliation accounts (continued)

## D. Private non-profit institutions serving households

## Account 7. Closing balance-sheet account

7.10.1	Stocks	7.9.0	Liabilities
7.10.2	Fixed assets (net of accumulated consumption of fixed capital)	7.9.7	Loans, n.e.c. and 8
7.11.0	Land, timber tracts, sub-soil assets and other non-reproducible assets	7.9.11	Other liabilities 12 and 13
7.12.0	Non-financial intangible assets	7.7.10.1	Net worth
7.8.0	Financial assets		
7.8.1	Gold		
7.8.2	Currency and transferable deposits		
7.8.3	Other deposits		
7.8.4	Bills and bonds, short-term		
7.8.5	Bonds, long-term		
7.8.6	Corporate equity securities, including capital participations		
7.8.7	Other financial assets		
6, 11, 12 and 13			
Closing assets		Closing liabilities and net worth	

## Account 8. Reconciliation account

8.10.1	Stocks	8.9.0	Liabilities
8.10.2	Fixed assets (net of accumulated consumption of fixed capital)	8.7.10.1	Net worth
8.11.0	Land, timber tracts, sub-soil assets and other non-reproducible tangible assets		
8.8.0	Financial assets, of which:		
8.8.1	Gold		
8.8.5	Bonds, long-term		
8.8.6	Corporate equity securities including capital participations		
Total		Total	



## VII. Balance sheets and reconciliation accounts (continued)

## E. Households, including private unincorporated non-financial enterprises

## Account 7. Closing balance-sheet account

7.10.1	Stocks	7.9.0	Liabilities
7.10.2	Fixed assets (net of accumulated consumption of fixed capital)	7.9.7	Short-term loans, n.e.c.
7.11.0	Land, timber tracts, sub-soil assets and other non-reproducible tangible assets, of which:	7.9.8	Long-term loans, n.e.c.
7.11.1	Land	7.9.11	Trade credit and advances
7.11.2	Timber tracts	7.9.12	Other liabilities and 13
7.11.3	Sub-soil assets	7.7.10.1	Net worth
7.11.4	Fisheries		
7.12.0	Non-financial intangible assets		
7.8.0	Financial assets		
7.8.1	Gold		
7.8.2	Currency and transferable deposits		
7.8.3	Other deposits		
7.8.4	Bills and bonds, short-term		
7.8.5	Bonds, long-term		
7.8.6	Corporate equity securities, including capital participations		
7.8.7	Loans, n.e.c.		
and 8			
7.8.9	Net equity of households on reserves of life insurance and pension funds		
7.8.10	Proprietors' net equity in quasi-corporate enterprises		
7.8.11	Trade credit and advances		
7.8.12	Other financial assets and 13		
Closing assets		Closing liabilities and net worth	

## VII. Balance sheets and reconciliation accounts (continued)

## E. Households, including private unincorporated non-financial enterprises (cont'd)

Account 8. Reconciliation account	
8.10.1 Stocks	8.9.0 Liabilities
8.10.2 Fixed assets (net of accumulated consumption of capital assets), of which:	8.7.10.1 Net worth
8.13.1 Revaluations due to price change	
8.11.0 Land, timber tracts, sub-soil assets and other non-reproducible tangible assets	
8.11.1 Land, of which:	
8.13.1 Revaluations due to price change	
8.13.3.1.3 Natural growth less depletion	
8.11.3 Sub-soil assets, of which:	
8.13.1 Revaluations due to price change	
8.13.3.2 New finds less depletions	
8.11.4 Fisheries, of which:	
8.13.1 Revaluations due to price change	
8.13.3.1.4 Natural growth less depletion	
8.8.0 Financial assets, of which:	
8.8.1 Gold	
8.8.5 Bonds, long-term	
8.8.6 Corporate equity securities, including capital participations	
8.8.10 Proprietors' net equity in quasi-corporate enterprises	
Total	Total

Table (5.2)

Supplementary Tables to National Balance Sheets as  
Recommended by the International Draft Guidelines of the U.N. (1974)

Table 24. Opening and closing stocks, net accumulation and reconciliation of assets and liabilities for the nation

Type of asset and liability	Opening stock	Capital transactions during the year <sup>1/</sup>	Revaluations due to price changes <sup>2/</sup>	Net increase not included in capital transactions <sup>3/</sup>	Other	Closing stock
Code	(1)	(2)	(3)	(4)	(5)	(6)
a. Tangible and non-financial intangible assets						
10.2.0	Stocks					
10.2.1	Goods producing industries					
10.2.2	Wholesale and retail trade					
10.2.3	Other industries					
10.2.4	Stocks of government services					
10.2.0	Fixed assets (net of consumption of fixed capital)					
10.2.1	Non-reproducible buildings					
10.2.2	Non-reproducible buildings					
10.2.3	Other construction works					
10.2.4	Transport equipment					
10.2.5.1	Agricultural machinery and equipment					
10.2.5.2	Other machinery and equipment					
10.2.6	Breeding stock, draught animals, dairy cattle and the like					
10.2.0	Non-reproducible tangible assets					
10.2.1	Land of which:					
10.2.2	Land under cultivation and woods					
10.2.3	Cultivated land					
10.2.4	Timber tracts					
10.2.0	Intangible assets					
10.2.1	Goodwill and natural gas reserves					
10.2.2	Petroleum mineral reserves					
10.2.3	Other non-reproducible mineral reserves					
10.2.0	Financial assets					
10.2.1	Monetary instruments					
10.2.0	Non-financial intangible assets					
10.2.0	Total tangible and non-financial intangible assets					
b. Financial assets						
8.2	Gold and IMF special drawing rights					
8.2	Currency and transferable deposits in:					
	i. Resident sectors					
	ii. The rest of the world					
8.3	Other deposits					
8.4	Bills and bonds, short-term					
8.5	Bonds, long-term					
8.6	Corporate equity securities, including capital participations					
8.7	Short-term loans, n.e.c.					
8.8	Long-term loans, n.e.c.					
8.9	Net equity of non-residents on reserves of life insurance and pension funds					
8.10	Resident proprietors' net equity in non-resident quasi-corporate enterprises <sup>4/</sup>					
8.11	Trade credit and advances					
8.12	Other accounts payable					
8.13	Other financial assets					
8.0	Total financial assets					
c. Total assets						
Tangible non-financial intangible and financial assets						
d. Liability and net worth						
9.2	Currency and transferable deposits of:					
	i. Resident sectors					
	ii. The rest of the world					
9.3	Other deposits					
9.4	Bills and bonds, short-term					
9.5	Bonds, long-term					
9.6	Corporate equity securities, including capital participations					
9.7	Short-term loans, n.e.c.					
9.8	Long-term loans, n.e.c.					
9.9	Net equity of non-residents on reserves of life insurance and pension funds					
9.10	Resident proprietors' net equity in non-resident quasi-corporate enterprises <sup>4/</sup>					
9.11	Trade credit and advances					
9.12	Other accounts payable					
9.13	Other liabilities					
9.0 except 9.6 and 9.10	Total liabilities to third parties					
9.6	Corporate equity securities, including capital participations					
9.10	Non-resident proprietors' net equity in non-resident quasi-corporate enterprises <sup>4/</sup>					
7.10.1	Net worth					
7.10	Total liabilities to second parties and net worth					

<sup>1/</sup> Capital transactions cover relevant entries on the capital finance account, i.e. gross fixed capital formation less consumption of fixed capital, increase in stocks, improvements in land, development and extension of plantations, orchards and vineyards included in cultivated land, development and extension of timber tracts and fisheries, construction in respect of exploitation of subsoil deposits, net purchases of non-financial tangible assets and transactions in financial assets and liabilities.

<sup>2/</sup> Not applicable in the case of non-financial intangible assets.

<sup>3/</sup> Applicable only in the case of breeding stock, dairy cattle, draught animals and the like and in the case of most non-reproducible tangible assets.

<sup>4/</sup> These transactions between resident quasi-corporate enterprises and resident proprietors are eliminated as result of reconciliation in these instances.

Table 30. Closing stocks and reconciliation for assets and liabilities of private and public institutions

Type of asset and liability	Private institutions				Public institutions			
	Closing stocks	Reconciliation items			Closing stocks	Reconciliation items		
		Revaluations due to price changes <sup>1/</sup>	Net increase not included in capital transactions <sup>2/</sup>	Other		Revaluations due to price changes <sup>1/</sup>	Net increase not included in capital transactions <sup>2/</sup>	Other
Codes	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
a. Tangible assets and non-financial intangible assets								
10.1	Stocks							
10.2	Fixed assets (net of accumulated consumption of fixed capital)							
11.0	Non-reproducible tangible assets							
11.1	Land							
11.2	Timber tracts							
11.3	Sub-soil assets							
11.4	Fisheries							
11.5	Historic monuments							
12.0	Non-financial intangible assets							
	Total							
b. Financial assets								
8.1	Gold and IMF special drawing rights							
8.2	Currency and transferable deposits							
8.3	Other deposits							
8.4	Bills and bonds, short-term							
8.5	Bonds, long-term							
8.6	Corporate equity securities, including capital participations							
8.7	Short-term loans, a.e.e.							
8.8	Long-term loans, a.e.e.							
8.9	Net equity of households as reserves of life insurance and pension funds							
8.10	Proprietors' net equity in non-resident quasi-corporate enterprises/							
8.11	Trade credits and advances							
8.12 and 8.13	Other financial assets							
8.0	Total financial assets							
c. Total assets								
	Tangible, non-financial intangible and financial assets							
d. Liabilities and net worth								
5.2	Currency and transferable deposits							
5.3	Other deposits							
5.4	Bills and bonds, short-term							
5.5	Bonds, long-term							
5.6	Short-term loans, a.e.e.							
5.7	Long-term loans, a.e.e.							
5.8	Net equity of households as reserves of life insurance and pension funds							
5.9	Trade credits and advances							
5.10 and 5.11	Other liabilities to third parties							
5.0 except 5.6 and 5.10	Total liabilities to third parties							
6.0	Corporate equity securities, including capital participations							
6.10	Non-resident proprietors' net equity in resident quasi-corporate enterprises/							
7.10.1	Net worth							
7.10	Total liabilities to second parties and net worth							

1/ Not applicable in the case of non-financial intangible assets.

2/ Applicable only in the case of breeding stock, dairy cattle, draught animals and the like and in the case of most non-reproducible tangible assets.

3/ These transactions between resident quasi-corporate enterprises and resident proprietors are eliminated as result of cancellation in these institutions.



Table 31. Closing stocks and reconciliation for assets and liabilities of non-financial corporate and quasi-corporate enterprises, by kind of economic activity

Type of asset and liability		Categories of kind of economic activity according to ISIC major division except manufacturing which case, according to ISIC division, in each of the following columns:			
		Closing stocks	Reconciliation:		
	Revaluations due to price changes		Net increases not included in capital transactions <sup>2/</sup>	Other	
Code					
a. Tangible assets and non-financial intangible assets					
10.1	Stocks				
10.2	Fixed assets (net of accumulated consumption of fixed capital)				
11.0	Non-reproducible tangible assets, of which:				
11.1	Land, of which:				
11.1.1	Land underlying buildings and works				
11.1.2	Cultivated land				
11.2	Timber tracts				
11.3	Subsoil deposits				
11.4	Fisheries				
12.0	Non-financial intangible assets				
	Total				
b. Financial assets					
8.1	Gold				
8.2	Currency and transferable deposits				
8.3	Other deposits				
8.4	Bills and bonds, short-term				
8.5	Bonds, long-term				
8.6	Corporate equity securities, including capital participations				
8.7 and 8.8	Loans, etc.				
8.10	Proprietors' net equity in non-resident quasi-corporate enterprises <sup>3/</sup>				
8.11	Trade credit and advances				
8.12 and 8.13	Other financial assets				
8.0	Total financial assets				
c. Total assets					
	Tangible non-financial intangible and financial assets				
d. Liabilities and net worth					
9.4	Bills and bonds, short-term				
9.5	Bonds, long-term				
9.7	Short-term loans, etc.				
9.8	Long-term loans, etc.				
9.11	Trade credit and advances				
9.2 and 9.13	Other liabilities				
	Total liabilities to third parties				
9.6	Corporate equity securities, including capital participations				
9.10	Proprietors' net equity in quasi-corporate enterprises				
7.10.1	Net worth				
7.10	Liabilities to second parties and net worth				

1/ Not applicable in the case of non-financial intangible.

2/ Applicable only in the case of breeding stock, dairy cattle, draught animals and the like and in the case of most non-reproducible tangible assets.

3/ Proprietors' net equity in non-resident quasi-corporate enterprises only as resident quasi-corporate enterprises should be part of the same statistical unit as the parent corporation.

Table 32. Closing stocks and reconciliation for assets and liabilities of the sub-sectors of general government

Type of asset and liability	Central government					State and local government			Social security funds		
	Closing stocks	Reconciliation			Other	Closing stocks	Reconciliation		Closing stocks	Reconciliation	
		Revaluations due to price changes	Net increases not included in capital transfers <sup>1/</sup>				Revaluations due to price changes	Other		Revaluations due to price changes	Other
Code	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>a. Tangible assets and non-financial intangible assets</b>											
2C.2	Fixed assets (net of accumulated consumption of fixed capital)										
22.0	Non-reproducible tangible assets										
22.1	Land										
22.2	Timber tracts <sup>2/</sup>										
22.3	Subsidiary deposits <sup>3/</sup>										
22.4	Historical monuments <sup>4/</sup>										
22.5	Non-financial intangible assets										
22.0	Total										
<b>b. Financial assets</b>											
8.1	Gold and IMF special drawing rights <sup>1/</sup>										
8.2	Currency and transferable deposits										
8.3	Other deposits										
8.4	Bills and bonds, short-term										
8.5	Bonds, long-term										
8.6	Corporate equity securities, including capital participations <sup>1/</sup>										
8.7 and 8.8	Loans, a.e.c.										
8.10	Proprietors' net equity in quasi-corporate government enterprises										
8.11, 12 and 13	Other financial assets										
8.0	Total										
<b>c. Total assets</b>											
Tangible, non-financial intangible and financial assets											
<b>d. Liabilities and net worth</b>											
5.2	Currency issued by Treasury and transferable deposits <sup>1/</sup>										
9.3	Other deposits <sup>2/</sup>										
9.4	Bills and bonds, short-term <sup>3/</sup>										
9.5	Bonds, long-term										
9.7	Short-term loans, a.e.c.										
9.8	Long-term loans, a.e.c.										
9.11, 12 and 13	Other liabilities										
9.0	Total liabilities										
9.1C.1	Net worth										

1/ Not applicable in the case of non-financial intangible assets.

2/ Applicable only in the case of breeding stock, dairy cattle, draught animals and the like and in the case of most non-reproducible tangible assets.

3/ These entries are likely to be relevant for the central government only.

4/ These entries are unlikely to be relevant for social security funds.

Table 33. Closing stocks and revaluation for assets and liabilities of the sub-sectors of households, including private non-financial unincorporated enterprises

Type of asset and liability	Households including proprietors' of agricultural unincorporated enterprises				Households including proprietors' of non-agricultural unincorporated enterprises except owners of owner-occupied dwellings only				Other households			
	Reconciliation				Reconciliation				Reconciliation			
	Closing stocks	Revaluations due to price changes	Net increase not included in capital transactions <sup>2/</sup>	Other	Closing stocks	Revaluations due to price changes	Net increase not included in capital transactions <sup>2/</sup>	Other	Closing stocks	Revaluations due to price changes	Other	
Code	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>A. Tangible assets and non-financial intangible assets</b>												
10.1	Stocks <sup>1/</sup>											
10.2	Fixed assets (net of accumulated depreciation of fixed capital)											
11.0	Non-reproducible tangible assets, of which:											
11.1	Land, of which:											
11.1.1	Land underlying buildings and works											
11.1.2	Cultivated land											
11.2	Timber tracts											
11.3	Small assets											
11.4	Fisheries <sup>1/</sup>											
12.0	Non-financial tangible assets											
	Total											
<b>B. Financial assets</b>												
8.1	Gold											
8.2	Currency and transferable deposits											
8.3	Other deposits											
8.4	Bills and bonds, short-term											
8.5	Bonds, long-term											
8.6	Corporate equity securities, including capital participations											
8.7 and 8.8	Loans, s.e.c.											
8.9	Net equity of households on resources of life insurance and pension funds											
8.10	Proprietors' net equity in quasi-corporate enterprises											
8.11, 12 and 13	Other financial assets											
8.0	Total											
<b>C. Total assets</b>												
	Tangible, non-financial intangible and financial assets											
<b>D. Liabilities and net worth</b>												
9.7	Short-term loans, s.e.c.											
9.8	Long-term loans, s.e.c.											
9.11	Trade credit and advances											
9.12 and 13	Other liabilities											
9.0	Total liabilities											
7.10.1	Net worth											

1/ Not applicable in the case of non-financial intangible assets.

2/ Applicable only in the case of breeding stock, dairy cattle, draught animals and the like and in the case of most non-reproducible tangible assets.

3/ Assets in the form of stocks are inapplicable in the case of other households; holdings of fisheries are likely to occur in the case of households including proprietors of agricultural unincorporated enterprises only.







APPENDIX (6)

A Specimen of a Balance Sheet  
of an Egyptian Public Enterprise

Table (6.1)

A Specimen of a Balance Sheet of a Public Enterprise in Egypt

ASSETS:	CODE OF ACCOUNT	COMPARATIVE FIGURES
<u>Fixed Assets:</u>		
Land		
Buildings, Constructions and Roads		
Machinery and Equipment		
Transport Equipment		
Tools		
Furniture and Office Equipment		
Livestock and Fisheries Wealth		
Deferred revenue expenditure		
<u>Projects in Progress:</u>		
Commodities formation		
Investment expenditure		
<u>Stocks:</u>		
Raw Materials		
Fuels		
Repairing and Maintenance supplies		
Packaging Material		
Scraps		
Work in Progress and Unfinished products		
Finished Products		
Goods deposited with others		
Goods for sales purpose		
<u>Long-Term Advances:</u>		
Local long-term advances		
External long-term advances		
<u>Financial investments:</u>		
Investments in Government Bonds		
Investments in Financial papers		
Foreign Investments		
<u>Debtors:</u>		
Customers		
Bills and Bonds		
Various Debtors		
<u>Different receivable accounts:</u>		
Different debtors		
Other balances		
Current revenue due		
<u>Cash and Bank Accounts:</u>		
Bank Current Account		
Bank Deposit Account		
Cash		

xxx

LIABILITIES:		
<p>Capital:</p> <p>Owned Capital</p> <p>Government Contribution (payable)</p> <p><u>Reserves and Surplus C/F:</u></p> <p>Legal reserve</p> <p>Reserve invested in government bonds</p> <p>Reserve to finance investment projects</p> <p>Renewal and expansion</p> <p>General reserve</p> <p>Reserve to pay Government Contribution</p> <p>Reserve for increase of assets prices</p> <p>Other reserves</p> <p>Surplus C/F</p> <p><u>Provisions:</u></p> <p>Depreciation</p> <p>Taxes</p> <p>Doubtful debts</p> <p>Other provisions</p> <p><u>Long-term loans:</u></p> <p>Local long-term loans</p> <p>Foreign long-term loans</p> <p><u>Banks - credit:</u></p> <p>Overdraft</p> <p>Short-term loans - secured</p> <p>Current credit account</p> <p><u>Creditors:</u></p> <p>Suppliers</p> <p>Bills, Bonds</p> <p>Various creditors</p> <p><u>Other payable accounts:</u></p> <p>Different creditors</p> <p>Other credit balances</p> <p>Current expenses - due</p> <p style="text-align: right;">xxx</p>		

Source: Central Accounting Agency, "The Unified System of Accounts", 1969, Cairo, Arabic reference, pp 132-135.

## APPENDIX (7)

Balance Sheets of the Private  
Organised Business Sector - including  
Foreign Owned Enterprises in Egypt

Pages removed for copyright restrictions.

## APPENDIX (8)

Sectoring the Economy for the Financial  
Transactions of the OECD Countries  
and in the SNA

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## APPENDIX (9)

The Early Structure of Flow  
of Funds Accounts in Egypt

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## APPENDIX (10)

The Shortened Economic Table of  
The Egyptian National Plan of 1971

Table (10.1)  
The Shortened Economic Table of the National Plan in Egypt of 1971

££ million  
current prices

Economic Sectors	Uses						Total
	Business Sector		Household Sector		Services Sector		
	Production	Appropriation	Capital	Appropriation	Capital	Appropriation	
Transactions							
Total Domestic Product							
Consumption of goods and services							
Capital formation							
Imports and Exports							
Total of Commodity & Services Transactions							
Salaries & Wages	764.7						
Health & Social Securities premiums	70.6						
Interests	99.0						
Profits Distribution							
Employees' share in profits							
Profits of unorganised sector transferred to households							
Profits of the public business sector transferred to government							
Surplus of the public business sector transferred to government							
Fees and direct taxes							
Custom duty							
Fees and indirect taxes							
Miscellaneous resources							
Expenses to keep cost of living down							
Various other transfers							
Life insurance premiums							
Social compensations							
Life insurance compensations							
General insurance compensations							
Expenses in external							
Revenues from external							
Capital transfers							
Other capital transfers							
Total Income and transfers							
Balance*							
Lending							
Borrowing							
Paying and recovery of loans							
Total lending debt/credit							
Grand Total							

Source: Ministry of Planning, "The National Plan for Economic and Social Growth for the Five Years 1967 to 1971"

\* Balances include the following items:

- Total Profits of Production
- Retained Profits in the Business Sector
- Savings of Households
- Surplus of the Current Government Services

££1980 Mn  
££ 328.2m  
££ 36.4m  
££ 49.6m

## APPENDIX (11)

Statistical Returns of Banks to The  
Central Bank of Egypt.

(Financial Follow-up Returns)

Table (11.1)  
Returns of Banks to the Central Bank of Egypt

TABLE (1)

The Financial Position  
£E000

Bank: _____	End of: _____	End of: _____
<b>ASSETS</b>		
Gold	_____	_____
Cash	_____	_____
Portfolios - Financial	_____	_____
Discount Commercial Portfolios	_____	_____
Balances at CBE	_____	_____
Balances at other Banks:	_____	_____
In Egypt	_____	_____
Abroad	_____	_____
Loans	_____	_____
Investment in Fixed Assets	_____	_____
Other Assets	_____	_____
TOTAL	_____	_____
<b>LIABILITIES</b>		
Issued Notes	_____	_____
Capital	_____	_____
Issued Stocks	_____	_____
Reserves	_____	_____
Provisions	_____	_____
Due to CBE	_____	_____
Due to other Banks:	_____	_____
In Egypt	_____	_____
Abroad	_____	_____
Deposits	_____	_____
Other Liabilities	_____	_____

TABLE (2)

Securities and Investments

£E000

Book Value at:	_____	_____
1. <u>BUSINESS PUBLIC SECTOR</u>		
(a) Public Corporations' securities	_____	_____
(b) Public Organisations' Securities	_____	_____
2. <u>ORGANISED PUBLIC SECTOR</u>		
(a) Companies of Public Corporations:		
1. Partially owned (Capital Shares)	_____	_____
2. Issued Securities	_____	_____
(b) Other Companies (other than the financial intermediaries)	_____	_____
Shares	_____	_____
Securities	_____	_____
3. <u>SHARES OF CO-OPERATIVE SOCIETIES</u>		
4. <u>PUBLIC SERVICES SECTOR</u>		
(a) Treasury:		
Bills	_____	_____
Securities	_____	_____
Funds deposited with the CBE		
Investment in Governmental Bills 3½%		
5. <u>EXTERNAL SECTOR</u>		
Bills	_____	_____
Shares	_____	_____
Securities	_____	_____

6. FINANCIAL INTERMEDIARIES SECTOR

(a) Capital Shares of Insurance Co's. \_\_\_\_\_

(b) Capital Shares of Commercial  
Banks \_\_\_\_\_

(c) Industrial Bank \_\_\_\_\_

Capital Shares \_\_\_\_\_

Issued Securities \_\_\_\_\_

(d) Agriculture & Co-operative  
Credit Organisations: \_\_\_\_\_

Capital Shares \_\_\_\_\_

Issued Bills &amp; Securities \_\_\_\_\_

(e) Real Estate Banks: \_\_\_\_\_

Capital Shares \_\_\_\_\_

Issued Bills &amp; Securities \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

=====

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TABLE (3)  
Discounted Bills

End of \_\_\_\_\_

	<u>Notes receivable</u>	<u>Others</u>	<u>Notes receivable</u>	<u>Others</u>
<u>1. BUSINESS PUBLIC SECTOR</u>				
(a) Public Authorities	==	==	==	==
(b) Public Organisations	==	==	==	==
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State	==	==	==	==
2. Partially owned by the State	==	==	==	==
(b) Other Companies (Other than the Financial intermediaries)	==	==	==	==
<u>3. UNORGANISED BUSINESS SECTOR</u>				
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>				
<u>5. PUBLIC SERVICES SECTOR</u>				
(a) Treasury	==	==	==	==
(b) Public Administration	==	==	==	==
(c) Local Government	==	==	==	==
<u>6. PERSONAL SECTOR</u>				
(a) Individuals	==	==	==	==
(b) Individual Institutions	==	==	==	==
(c) Non-profit local Organisations	==	==	==	==
(d) Foreign Organisations working in Egypt	==	==	==	==
<u>7. EXTERNAL SECTOR</u>				
(a) Banks and Correspondence	==	==	==	==
(b) Others	==	==	==	==
<u>8. FINANCIAL INTERMEDIARIES SECTOR</u>				
(a) The Public Organisation of Superannuation	==	==	==	==
(b) Public Organisation of Social Securities	==	==	==	==
(c) The Social Organisation of Bank Nasat	==	==	==	==
(d) The Egyptian Public Organisation for Insurance	==	==	==	==
(e) Insurance Companies	==	==	==	==
(f) Post Office	==	==	==	==
(g) The Central Bank	==	==	==	==
(h) The Commercial Banks	==	==	==	==
(i) The Industrial Bank	==	==	==	==
(j) Agriculture, Co-operative and Credit Organisation	==	==	==	==
(k) Real Estate Banks	==	==	==	==
<b>TOTAL</b>	=====	=====	=====	=====

TABLE (3. a)

Distribution of Discount Bills  
£E000

End of _____	<u>Notes receivable</u>	<u>Others</u>	<u>Notes receivable</u>	<u>Others</u>
<u>FIRSTLY: AGRICULTURAL SECTOR</u>				
<u>1. PUBLIC BUSINESS SECTOR</u>				
(a) Public Authorities	==	==	==	==
(b) Public Organisations	==	==	==	==
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State				
2. Partially owned by the State	==	==	==	==
(b) Other Companies (Other than Financial Intermediaries)	==	==	==	==
<u>3. UNORGANISED BUSINESS SECTOR</u>				
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>				
<u>5. INDIVIDUAL INSTITUTIONS</u>				
Total	==	==	==	==

SECONDLY: INDUSTRIAL SECTOR

<u>1. PUBLIC BUSINESS SECTOR</u>				
(a) Public Authorities	==	==	==	==
(b) Public Organisations	==	==	==	==
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State				
2. Partially owned by the State	==	==	==	==
(b) Other Companies (Other than Financial Intermediaries)	==	==	==	==
<u>3. UNORGANISED BUSINESS SECTOR</u>				
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>				
<u>5. INDIVIDUAL INSTITUTIONS</u>				
Total	==	==	==	==

(continued)

THIRDLY: SERVICES SECTOR

<u>1. PUBLIC BUSINESS SECTOR</u>	_____	_____	_____	_____
(a) Public Authorities	_____	_____	_____	_____
(b) Public Organisations	_____	_____	_____	_____
<u>2. ORGANISED BUSINESS SECTOR</u>	_____	_____	_____	_____
(a) Companies of Public Corporations:				
1. Fully owned by the State	_____	_____	_____	_____
2. Partially owned by the State	_____	_____	_____	_____
(b) Other Companies (Other than Financial Intermediaries)	_____	_____	_____	_____
<u>3. PUBLIC SERVICES SECTOR</u>	_____	_____	_____	_____
(a) Treasury	_____	_____	_____	_____
(b) Public Administration	_____	_____	_____	_____
(c) Local Government	_____	_____	_____	_____
<u>4. UNORGANISED BUSINESS SECTOR</u>	_____	_____	_____	_____
<u>5. CO-OPERATIVE SOCIETIES SECTOR</u>	_____	_____	_____	_____
<u>6. INDIVIDUAL INSTITUTIONS</u>	_____	_____	_____	_____
Total	_____	_____	_____	_____

FOURTHLY: TRADE SECTOR

<u>1. PUBLIC BUSINESS SECTOR</u>	_____	_____	_____	_____
(a) Public Authorities	_____	_____	_____	_____
(b) Public Organisations	_____	_____	_____	_____
<u>2. ORGANISED BUSINESS SECTOR</u>	_____	_____	_____	_____
(a) Companies of Public Corporations:				
1. Fully owned by the State	_____	_____	_____	_____
2. Partially owned by the State	_____	_____	_____	_____
(b) Other Companies (Other than Financial Intermediaries)	_____	_____	_____	_____
<u>3. UNORGANISED BUSINESS SECTOR</u>	_____	_____	_____	_____
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>	_____	_____	_____	_____
<u>5. INDIVIDUAL INSTITUTIONS</u>	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____

TABLE (4)

Loans  
£E000

End of:				
Due within:	One year or Less	More than One year	One year or Less	More than One year
<b>1. PUBLIC BUSINESS SECTOR</b>				
(a) Public Authorities				
(b) Public Organisations				
<b>2. ORGANISED BUSINESS SECTOR</b>				
(a) Companies of Public Corporations:				
1. Fully owned by the State				
2. Partially owned by the State				
(b) Other Companies (Other than Financial Intermediaries)				
<b>3. UNORGANISED BUSINESS SECTOR</b>				
<b>4. CO-OPERATIVE SOCIETIES SECTOR</b>				
<b>5. PUBLIC SERVICES SECTOR</b>				
(a) Treasury				
(b) Public Administration				
(c) Local Government				
<b>6. PERSONAL SECTOR</b>				
(a) Individuals				
(b) Individual Institutions				
(c) Non-profit local organisations				
(d) Foreign organisations working in Egypt				
<b>7. EXTERNAL SECTOR</b>				
(a) Banks & Correspondents				
(b) Others				
<b>8. FINANCIAL INTERMEDIARIES SECTOR</b>				
(a) The Public Organisation of Superannuation				
(b) The Public Organisation of Social Securities				
(c) The Social Organisation of Bank Nasar				
(d) The Egyptian Public Organisation for Insurance				
(e) Insurance Companies				
(f) Post Office				
(g) The Central Bank				
(h) The Commercial Banks				
(i) The Industrial Bank				
(j) Agriculture and Co-operative Credit Organisation				
(k) Real Estate Banks				
<b>TOTAL</b>				

TABLE (4. a)  
Distribution of Loans

End of Due within:	One Year or Less	More than One Year	One Year or Less	More than One Year
<u>FIRSTLY: AGRICULTURE SECTOR</u>				
<u>1. PUBLIC BUSINESS SECTOR</u>				
(a) Public Authorities	—	—	—	—
(b) Public Organisations	—	—	—	—
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State	—	—	—	—
2. Partially owned by the State	—	—	—	—
(b) Other Companies (Other than Financial Intermediaries)	—	—	—	—
<u>3. UNORGANISED BUSINESS SECTOR</u>	—	—	—	—
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>	—	—	—	—
<u>5. INDIVIDUAL INSTITUTIONS</u>	—	—	—	—
Total	—	—	—	—

SECONDLY: INDUSTRIAL SECTOR

<u>1. PUBLIC BUSINESS SECTOR</u>				
(a) Public Authorities	—	—	—	—
(b) Public Organisations	—	—	—	—
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State	—	—	—	—
2. Partially owned by the State	—	—	—	—
(b) Other Companies (Other than Financial Intermediaries)	—	—	—	—
<u>3. UNORGANISED BUSINESS SECTOR</u>	—	—	—	—
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>	—	—	—	—
<u>5. INDIVIDUAL INSTITUTIONS</u>	—	—	—	—
Total	—	—	—	—

THIRDLY: TRADE SECTOR

<u>1. PUBLIC BUSINESS SECTOR</u>				
(a) Public Authorities				
(b) Public Organisations	==	==	==	==
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State				
2. Partially owned by the State	==	==	==	==
(b) Other Companies (Other than Financial Intermediaries)	==	==	==	==
<u>3. UNORGANISED BUSINESS SECTOR</u>				
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>				
<u>5. INDIVIDUAL INSTITUTIONS</u>				
Total	==	==	==	==
	==	==	==	==

FOURTHLY: SERVICES SECTOR

<u>1. PUBLIC BUSINESS SECTOR</u>				
(a) Public Authorities				
(b) Public Organisations	==	==	==	==
<u>2. ORGANISED BUSINESS SECTOR</u>				
(a) Companies of Public Corporations:				
1. Fully owned by the State				
2. Partially owned by the State	==	==	==	==
(b) Other Companies (Other than Financial Intermediaries)	==	==	==	==
<u>3. UNORGANISED BUSINESS SECTOR</u>				
<u>4. CO-OPERATIVE SOCIETIES SECTOR</u>				
<u>5. INDIVIDUAL INSTITUTIONS</u>				
TOTAL	==	==	==	==
	==	==	==	==



TABLE (5)

Deposits  
£E000

End of	In Demand	Period, Notice, and Saving	Frozen	In Demand	Period, Notice, and Saving	Frozen
<b>1. PUBLIC BUSINESS SECTOR</b>						
(a) Public Authorities	—	—	—	—	—	—
(b) Public Organisations	—	—	—	—	—	—
<b>2. ORGANISED BUSINESS SECTOR</b>						
(a) Companies of Public Corporations:						
1. Fully owned by the State	—	—	—	—	—	—
2. Partially owned by the State	—	—	—	—	—	—
(b) Other Companies (Other than Financial Intermediaries)	—	—	—	—	—	—
<b>3. UNORGANISED BUSINESS SECTOR</b>						
<b>4. CO-OPERATIVE SOCIETIES SECTOR</b>						
<b>5. PUBLIC SERVICES SECTOR</b>						
(a) Treasury	—	—	—	—	—	—
(b) Central Govern.	—	—	—	—	—	—
(c) Local Government	—	—	—	—	—	—
<b>6. PERSONAL SECTOR</b>						
(a) Individuals	—	—	—	—	—	—
(b) Individuals Institutions	—	—	—	—	—	—
(c) Non-Profit Local Organisation	—	—	—	—	—	—
(d) Foreign Organisations working in Egypt	—	—	—	—	—	—
<b>7. EXTERNAL SECTOR</b>						
(a) Banks and Correspondents	—	—	—	—	—	—
(b) Others	—	—	—	—	—	—
<b>8. FINANCIAL INTERMEDIARIES SECTOR</b>						
(a) The Public Organisation of Superannuation	—	—	—	—	—	—
(b) The Public Organisation of Social Securities	—	—	—	—	—	—
(c) The Social Organisation of the Bank Nasar	—	—	—	—	—	—
(d) The Egyptian Public Organisation for Insurance	—	—	—	—	—	—
(e) Insurance Companies	—	—	—	—	—	—
(f) Post Office	—	—	—	—	—	—
(g) The Central Bank	—	—	—	—	—	—
(h) The Commercial Banks	—	—	—	—	—	—
(i) The Industrial Bank	—	—	—	—	—	—
(j) The Agriculture & Co-operative Credit Organisation	—	—	—	—	—	—
(k) Real Estate Banks	—	—	—	—	—	—
	—	—	—	—	—	—
	—	—	—	—	—	—

APPENDIX (12)

Aggregated Balance Sheets of  
Banks and Insurance Companies in Egypt



Table 12.1  
Aggregate Balance Sheet of Insurance Companies

£E		at 30 June 1969	
	ASSETS		
	SUB-TOTAL	TOTAL	
Real Estates		25,986,568	
Securities and investments		31,933,074	
Loans and advances		5,550,914	
Secured by Mortgage	1,050,179		
Secured by insurance policies	3,896,880		
Otherwise secured	603,855		
Banks and Cash Accounts		19,102,372	
Current Accounts at Banks and Cash	3,835,991		
Deposit Accounts at national and foreign banks	15,266,381		
Investments specifically for organisation for social securities		6,700,265	
Revenue of investment - Due		2,076,413	
Branches, agencies and producers		562,014	
Compensation reserves		550,463	
Debit accounts and other debit balances		21,165,645	
Insurance companies and re-insurance companies, local and foreign	9,879,426		
Receivable premium	6,202,434		
Various Debtors and debit balances	5,083,785		
Fixed Assets		717,319	
Investment in Governmental Bonds		147,902	
Furniture		6,565	
Total Assets		114,997,295	

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APPENDIX (13)

Models of Banks' Returns to  
The Bank of England

## Table (13.1)

Balance Sheet of Banks' Returns to the Bank of England*Private and confidential*

Form BS

**Balance sheet**

as at \_\_\_\_\_

Reporting bank \_\_\_\_\_

\_\_\_\_\_  
*Signature of authorised official of reporting bank*

In the event of a query, the Bank of England may contact

\_\_\_\_\_  
Tel. no.: \_\_\_\_\_ Ext. \_\_\_\_\_**Notes on completion**

If you have any difficulty in completing this form, please telephone 01-601 4218

- 1 Complete form monthly as at 3rd Wednesday (2nd Wednesday in December) and quarterly as at end of March, June, September and December.
- 2 For definition of items refer to the *Banking statistics definitions* folder.
- 3 Enter amounts to nearest thousand, omitting £000s.
- 4 Enter the sterling equivalent of the total of other currencies in Column 2.
- 5 Items marked\* are required for the calculation of eligible liabilities, reserve assets, reserve ratio, etc.
- 6 Return form with SEVEN calendar days of reporting date to:

Economic Intelligence Department  
Bank of England  
Threadneedle Street  
London EC2R 8AH

Bank of England use only					
Cancelled	Logged	Data entered	Pending	Query	Awaiting update

Sterling	Other currencies (sterling equivalent)
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[illegible]


1. 姓名	2. 性别	3. 年龄	4. 职业	5. 住址	6. 电话	7. 单位	8. 备注
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1. Name of the person or organization	2. Address
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6. $\frac{1}{2}$	7. $\frac{1}{2}$	8. $\frac{1}{2}$	9. $\frac{1}{2}$	10. $\frac{1}{2}$	11. $\frac{1}{2}$	12. $\frac{1}{2}$	13. $\frac{1}{2}$	14. $\frac{1}{2}$	15. $\frac{1}{2}$	16. $\frac{1}{2}$	17. $\frac{1}{2}$	18. $\frac{1}{2}$	19. $\frac{1}{2}$	20. $\frac{1}{2}$	21. $\frac{1}{2}$	22. $\frac{1}{2}$	23. $\frac{1}{2}$	24. $\frac{1}{2}$	25. $\frac{1}{2}$	26. $\frac{1}{2}$	27. $\frac{1}{2}$	28. $\frac{1}{2}$	29. $\frac{1}{2}$	30. $\frac{1}{2}$	31. $\frac{1}{2}$	32. $\frac{1}{2}$	33. $\frac{1}{2}$	34. $\frac{1}{2}$	35. $\frac{1}{2}$	36. $\frac{1}{2}$	37. $\frac{1}{2}$	38. $\frac{1}{2}$	39. $\frac{1}{2}$	40. $\frac{1}{2}$	41. $\frac{1}{2}$	42. $\frac{1}{2}$	43. $\frac{1}{2}$	44. $\frac{1}{2}$	45. $\frac{1}{2}$	46. $\frac{1}{2}$	47. $\frac{1}{2}$	48. $\frac{1}{2}$	49. $\frac{1}{2}$	50. $\frac{1}{2}$	51. $\frac{1}{2}$	52. $\frac{1}{2}$	53. $\frac{1}{2}$	54. $\frac{1}{2}$	55. $\frac{1}{2}$	56. $\frac{1}{2}$	57. $\frac{1}{2}$	58. $\frac{1}{2}$	59. $\frac{1}{2}$	60. $\frac{1}{2}$	61. $\frac{1}{2}$	62. $\frac{1}{2}$	63. $\frac{1}{2}$	64. $\frac{1}{2}$	65. $\frac{1}{2}$	66. $\frac{1}{2}$	67. $\frac{1}{2}$	68. $\frac{1}{2}$	69. $\frac{1}{2}$	70. $\frac{1}{2}$	71. $\frac{1}{2}$	72. $\frac{1}{2}$	73. $\frac{1}{2}$	74. $\frac{1}{2}$	75. $\frac{1}{2}$	76. $\frac{1}{2}$	77. $\frac{1}{2}$	78. $\frac{1}{2}$	79. $\frac{1}{2}$	80. $\frac{1}{2}$	81. $\frac{1}{2}$	82. $\frac{1}{2}$	83. $\frac{1}{2}$	84. $\frac{1}{2}$	85. $\frac{1}{2}$	86. $\frac{1}{2}$	87. $\frac{1}{2}$	88. $\frac{1}{2}$	89. $\frac{1}{2}$	90. $\frac{1}{2}$	91. $\frac{1}{2}$	92. $\frac{1}{2}$	93. $\frac{1}{2}$	94. $\frac{1}{2}$	95. $\frac{1}{2}$	96. $\frac{1}{2}$	97. $\frac{1}{2}$	98. $\frac{1}{2}$	99. $\frac{1}{2}$	100. $\frac{1}{2}$
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[BS 22.6]

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## Liabilities

### 2 Deposit liabilities

£000s

#### Sight deposits

Sterling      Other currencies  
(sterling equivalent)

UK public sector .. .. .

--	--

[BS 2.4]

Central government .. .. .

--	--

Public corporations .. .. .

--	--

Local authorities .. .. .

--	--

Other UK residents .. .. .

--	--

[BS 2.5]

Insurance enterprises .. .. .

--	--

Miscellaneous financial institutions .. .. .

--	--

Industrial and commercial companies .. .. .

--	--

Persons, households and individual trusts .. .. .

--	--

Other .. .. .

--	--

#### Time deposits

UK public sector .. .. .

--	--

[BS 2.10]

Central government .. .. .

--	--

Public corporations .. .. .

--	--

Local authorities .. .. .

--	--

Other UK residents .. .. .

--	--

[BS 2.13]

Insurance enterprises .. .. .

--	--

Miscellaneous financial institutions .. .. .

--	--

Industrial and commercial companies .. .. .

--	--

Persons, households and individual trusts .. .. .

--	--

Other .. .. .

--	--

### 5 Other capital and other funds (including internal accounts)

--	--

[BS 5.3]

Equity .. .. .

--	--

Fixed-interest capital (excluding working capital) .. .. .

--	--

Reserves and internal accounts .. .. .

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[6277]

## Table (13.2)

Sector Details of Banks' Return to the Bank of England  
*Private and confidential*

Form Q1

**Sector details**

Analysis of certain items on balance sheet return

as at \_\_\_\_\_

Reporting bank \_\_\_\_\_

\_\_\_\_\_  
*Signature of authorised official of reporting bank*

In the event of a query, the Bank of England may contact

\_\_\_\_\_  
 \_\_\_\_\_ Tel. No. \_\_\_\_\_ Ext. \_\_\_\_\_**Notes on completion**

If you have any difficulty in completing this form, please telephone 01-601 4218

- 1 Complete form quarterly as at end of March, June, September and December.
- 2 For definition of items refer to *Banking statistics definitions* folder.
- 3 Enter amounts to nearest thousand, omitting £000s.
- 4 Ensure items in shaded areas agree with related items on Form B.S.
- 5 Return form within **FOURTEEN** calendar days of reporting date to:

**Economic Intelligence Department  
 Bank of England  
 Threadneedle Street  
 London EC2R 8AH**

Bank of England use only					
Cancelled	Logged	Date entered	Pending	Query	Awaiting update



[illegible]



## Assets

Item no.		£000s	
		Column 1 Sterling	Column 2 Other currencies
10	Cash .. .. .		
10-1	Bank of England notes and UK coin .. .. .		
10-2	Other notes and coin .. .. .		
10-3	Balances with Bank of England (excluding special and supplementary deposits) .. .. .	*	
11	Debit items in course of collection on .. .. .		
11-1	UK offices of the reporting bank .. .. .	*	
11-2	Other banks, etc., in the UK .. .. .	*	
11-3	Banks and banking offices overseas .. .. .		
12	Market loans .. .. .		
12-1	Placed with listed banks, listed discount market institutions and listed brokers .. .. .		
12-2	Money at call with listed discount market institutions .. .. .	*	
12-3	Other money with listed discount market institutions .. .. .	*	
12-4	Money at call with listed brokers .. .. .	*	
12-5	Other money with listed brokers .. .. .		
		Sterling	
		Interest bearing	Non-Interest bearing
12-6	Balances with and loans and advances to listed banks: correspondent balances .. .. .	*	*
12-7	: other .. .. .	*	*
12-8	Certificates of deposit issued by other listed banks .. .. .		*
12-9	Promissory notes, bills and other negotiable paper issued by other listed banks .. .. .		*
12-10	Placed with other UK residents .. .. .		
12-11	UK local authorities .. .. .		
12-12	UK public corporations .. .. .		
12-13	Other UK residents .. .. .		
12-14	Placed overseas: balances with, and loans and advances to, overseas offices of the reporting bank .. .. .	*	
12-15	: balances with, and loans and advances to, other banks overseas .. .. .		
13-1	Special and supplementary deposits with Bank of England: special .. .. .		
13-2	: supplementary .. .. .		
14	Bills (excluding lending under special schemes – item 15 below) .. .. .		
14-1	UK Treasury bills .. .. .	*	
14-2	Northern Ireland Treasury bills .. .. .	*	
14-3	UK local authority bills: eligible for rediscount at Bank of England .. .. .	*	
14-4	others .. .. .		
14-5	Other public sector bills .. .. .		
14-6	UK bank bills: eligible for rediscount at Bank of England .. .. .	*	
14-7	other .. .. .		
14-8	Other UK bills .. .. .		
14-9	Overseas bills .. .. .		
15	Lending under special schemes for exports and shipbuilding .. .. .		
15-1	Exports .. .. .		
15-2	Medium and long-term refinancable lending at fixed rates .. .. .		
15-3	Short-term lending at rates related to base rate .. .. .		
15-4	Shipbuilding .. .. .		

												£000s	
Item no.												Column 1 Sterling	Column 2 Other currencies
16	Other loans and advances	..	..	..	..	..	..	..	..	..	..		
16-1	Northern Ireland Government	..	..	..	..	..	..	..	..	..	..		
16-2	UK local authorities	..	..	..	..	..	..	..	..	..	..		
16-3	Public corporations	..	..	..	..	..	..	..	..	..	..		
16-4	Other public sector	..	..	..	..	..	..	..	..	..	..		
16-5	Other UK residents	..	..	..	..	..	..	..	..	..	..		
16-6	Overseas	..	..	..	..	..	..	..	..	..	..		
17	Assets leased to customers	..	..	..	..	..	..	..	..	..	..		
18	Investments	..	..	..	..	..	..	..	..	..	..		
18-1	British government stocks	..	..	..	..	..	..	..	..	..	..		
18-2	With one year or less to final maturity	..	..	..	..	..	..	..	..	..	..		
18-3	With over one year but not more than 18 months to final maturity	..	..	..	..	..	..	..	..	..	..		
18-4	With over 18 months but not more than 5 years to final maturity	..	..	..	..	..	..	..	..	..	..		
18-5	With over 5 years to final maturity and undated	..	..	..	..	..	..	..	..	..	..		
18-6	Northern Ireland government stocks	..	..	..	..	..	..	..	..	..	..		
18-7	Tax deposit accounts	..	..	..	..	..	..	..	..	..	..		
18-8	UK local authority stocks and bonds	..	..	..	..	..	..	..	..	..	..		
18-9	Other public sector stocks and bonds	..	..	..	..	..	..	..	..	..	..		
18-10	Investments in listed banks	..	..	..	..	..	..	..	..	..	..		
18-11	Other UK investments	..	..	..	..	..	..	..	..	..	..		
	Overseas investments:												
18-12	Working capital provided for overseas offices in form of deposits	..	..	..	..	..	..	..	..	..	..		
18-13	Other working capital	..	..	..	..	..	..	..	..	..	..		
18-14	Other	..	..	..	..	..	..	..	..	..	..		
19	Items in suspense (excluding internal accounts)	..	..	..	..	..	..	..	..	..	..		
19-1	New issue applications	..	..	..	..	..	..	..	..	..	..		
19-2	Other	..	..	..	..	..	..	..	..	..	..		
20	Other assets	..	..	..	..	..	..	..	..	..	..		
20-1	Net spot position in gold	..	..	..	..	..	..	..	..	..	..		
20-2	Other assets	..	..	..	..	..	..	..	..	..	..		
21	Total assets (equals item 6 Total liabilities)	..	..	..	..	..	..	..	..	..	..		
22	Acceptances (etc.)	..	..	..	..	..	..	..	..	..	..		
22-1	Acceptances	..	..	..	..	..	..	..	..	..	..		
22-2	UK banking sector	..	..	..	..	..	..	..	..	..	..		
22-3	Public sector	..	..	..	..	..	..	..	..	..	..		
22-4	Banks overseas	..	..	..	..	..	..	..	..	..	..		
22-5	Other overseas residents	..	..	..	..	..	..	..	..	..	..		
22-6	Other	..	..	..	..	..	..	..	..	..	..		
22-7	Refinanced lending at fixed rates: exports	..	..	..	..	..	..	..	..	..	..		
22-8	shipbuilding	..	..	..	..	..	..	..	..	..	..		
23	Total amount of overdraft, loan and acceptance facilities outstanding	..	..	..	..	..	..	..	..	..	..		
24	Reserve ratio	..	..	..	..	..	..	..	..	..	..		

APPENDIX (14)

Some Statistics Concerning the Role  
and Importance of Public Business Enterprises  
in the Egyptian Economy

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## APPENDIX (15)

Specimen of the Types of Information required  
by Four Major Controls, Management and  
Data Collection Bodies from  
Public Enterprises in  
Egypt

TABLE (15.1)

Specimen of the Types of Information gathered  
by The Public Organisations from Public  
Enterprises in Egypt

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

Current Operations Account. Year \_\_\_\_\_

Detail	Current financial Year		(2) as % of (1)	(2) as % of the total	Previous Year	(2) as % pf (5)
	Planned (1)	Actual (2)	(3)	(4)	(5)	(6)
Current Revenue:						
Sales - goods for sales purpose						
Change in inventones						
Revenue from work done for others						
Sales of services						
Portfolios' revenue						
Economic subsidies						
Current transferable revenue						
Current operations deficit						
Current Revenue - Total						
Current Uses (Expenditure):						
Wages						
Commodities requirements						
Services requirements						
Purchases - for sales purpose						
Current transferable expenses						
Surplus for distribution purpose						
Current Expenses - Total						

The Egyptian Public Organisation for \_\_\_\_\_

Company \_\_\_\_\_

Marketing Information  
Gross Sales of the Company  
(Local and Export Sales)

Detail	Current Financial Year		(2) as % of (1)	(2) as % of the total	Previous Year	(2) as % of (5)
	Planned (1)	Actual (2)	(3)	(4)	(5)	(6)
Local Sales: _____						
Imported Goods						
Local Goods						
Total of Local Sales						
Export Sales: _____						
To free currencies countries						
To agreement's countries						
Total Export Sales						
Total Sales						

N.B. This form is designed for those companies which their activities include import and export goods.



The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

### Marketing Information

#### Total Sales

(Divided between Sales for Company and Sales for other)

Detail	Current Financial Year		(2) as % of (1) (3)	(2) as % of the total (4)	Previous Year (5)	(2) as % of (5) (6)
	Planned (1)	Actual (2)				
Company's Sales						
Sales for others						
Total						

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

### Marketing Information

#### Total Purchases

(Divided between Purchases for the Company and  
Purchases for Others)

Detail	Current Financial Year		(2) as % of (1)	(2) as of the total	Previous Year	(2) as % of (5)
	Planned (1)	Actual (2)	(3)	(4)	(5)	(6)
Purchases for Company						
Purchases for Other						
Total						

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

### Financial and Cost Control Information

Detail of Commodities requirements despatched in the  
Financial Year

Detail	Financial Year		(2) as % of (1)	(2) as % of the total	Previous Year	(2) as % of (5)
	Planned (1)	Actual (2)	(3)	(4)	(5)	(6)
Raw Materials						
Fuel, Oil, Etc.						
Accessories						
Packing Materials						
Stationaries						
Water and Light						
Total						

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

### Financial and Cost Control Information

Detail of Services requirements despatched within the  
Financial Year.

Detail	Financial Year		(2) as % of (1) (3)	(2) as % of the Tot. (4)	Previous Year (5)	(2) as % of (5) (6)
	Planned (1)	Actual (2)				
Maintenance Expenses						
R & D Expenses						
Advertising Expenses						
Transport Expenses						
Rent of Equipments						
Other Expenses						
Total						

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

Financial and Cost Control Information  
Detail of Current Transferable Expenses

Detail	Financial Year		(2) as % of (1)	(2) as % of Total	Previous Year	(2) as % of (5)
	Planned (1)	Actual (2)	(3)	(4)	(5)	(6)
Taxes						
Depreciation						
Interest - local						
Interest - foreign						
Difference in the Calculated Rent						
Difference in the Calculated Interest						
Total						

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

### Financial and Cost Control Information

#### Detail of Current Transfers - Specified

Detail	Financial Year		(2) as % of (1) (3)	(2) as % of Total (4)	Previous Year (5)	(2) as % of (5) (6)
	Planned (1)	Actual (2)				
Donations						
Subsidies to Others						
Compensation/Fines						
Capital Losses						
Previous Years Expenses						
Bad Debts						
Provisions (Other than Depreciation)						
Real Estate Taxes						
Others						
<b>Total</b>						

The Egyptian Public Organisation for : \_\_\_\_\_

Company : \_\_\_\_\_

Financial and Cost Control Information  
Appreciation Account of the Current Financial Year

Detail	Financial Year		(2) as % of (1)	(2) as % Total	Previous Year	(2) as % of (5)
	Planned (1)	Actual (2)	(3)	(4)	(5)	(6)
1) Losses B/F						
2) Taxes						
3) Bank Nasser Share						
4) Retained Surplus:						
Legal Reserve						
Purchase of Government Bonds Reserve						
Reserve for raise in Assets' prices						
Total retained surplus						
5) Distributed Surplus:						
Organisation Share						
Employees' Share						
Shareholders' Share						
Remuneration						
Total of Distributed Surplus						
GRAND TOTAL (1,2,3,4,5)						

The Egyptian Public Organisation for: \_\_\_\_\_

Company : \_\_\_\_\_

## Investment Information

### The Actual Investment Expenditure During the Final Year

[illegible]

Investment expenditure according to kind of currency:

\* Local

X X

★ Foreign:

**\* Free**

x x

\* Agreement

    X X    

Total of Foreign

x x

Total of Investment Expenditure

xx x



TABLE (15.2)

Specimen of the Information required by the  
Ministry of Planning from the Public  
Enterprise in Egypt

## The Actual Current Operations Account

Resources		Uses	
Detail	£E	Detail	£E
Revenue of Commercial Activity:		Wages:	
Production at Sales Price:		Monetary wages	x x
Sales - Net	x x	Non-monetary wages	x x
Changes in Inventories - at cost	x x	Social Securities	x x
Changes in Inventories - changes in value of the differences between beginning and ending finished goods.	x x	General Expenditure:	
Revenue of Works to others	x x	Raw material used	x x
Revenue from services sold to others	x x	Services acquired	x x
Commodities for sales purpose:		Purchases for Sales Purpose	x x
Net Sales	x x	Current transferred expenditure:	
Changes in Inventories - at cost	x x	Custom duties	x x
Changes in value of the differences between beginning and ending inventories	x x	Production duties	x x
Subsidies:		Other taxes	x x
Production	x x	Depreciation:	
Export	x x	Building and Construction	x x
		Equipment	x x
		Cars	x x
		Tools	x x
		Furniture	x x
		Deferred Revenue Expenditure	x x
		Actual Rent	x x
		Difference between assumed rents	x x
		Interest - local	x x
		Interest - overseas	x x
		Difference in interest	x x
		Changes in value of finished goods produced on hand	x x

## The Actual Current Operations Account (cont)

		Changes in value of goods purchased for sale on hand	x x
Deficit of current operations	x x x	Surplus of current operations	x x
	x x x x		x x x x
Surplus of current operations	x x	Deficit of current operations	
Transferred revenue:		Current transfers:	
Interest earned	x x	Gifts	x x
Rent earned	x x	Contribution to others	x x
Prior years' revenue	x x	Fines	x x
Fines earned	x x	Capital losses	x x
Other revenue	x x	Prior years' expenses	x x
Difference between assumed rents		Bad Debts	x x
Difference in interest		Provisions	x x
		Real Estate Tax	x x
		Tax	x x
Deficit C/F	x x	Surplus C/F	x x
Total	x x x	Total	x x x
Surplus B/F	x x	Deficit B/F	x x
		Retained surplus	
		Legal reserve	x x
		Reserve for invest- ment in Government Bonds	x x
		Reserve for renewal and expansion projects	x x
		General reserve	x x
		Reserve for paying Government Contribution	x x

## The Actual Current Operations Account (cont)

		Reserve for raise in assets' prices	x x
		Other reserves	x x
		Total	x x x
		Distributed Surplus:	
		Employees Share	x x
		Government Share	x x
		Shareholders' Share	x x
		Other Shares	x x
Current Deficity	x x		
Total	x x x	Total	x x x x

## Statement of the Actual Capital Sources and Uses.

Sources		Uses	
	£E		£E
Self Finance:		Investment uses:	
Legal reserve	x x	Gross capital formation:	
Reserve for investment in Government Bonds	x x	Land improvement	x x
Reserve to finance investment projects	x x	Building construction	x x
General reserve	x x	Equipment	x x
Reserve to repay Government Constitution	x x	Transport means	x x
Reserve for raise in assets' prices	x x	Tools	x x
Other reserves	x x	Office Furniture	x x
Surplus C/F	x x	Livestock	x x
Depreciation (provision)	x x	Deferred revenue expediture	x x
Provision for disputed taxes	x x	Total	x x x
Doubtful debt provision	x x		
Other Provisions	x x	Stocks:	
Total	x x x	Commodities requirements	x x
		Unfinished goods and W.I.P.	x x
Cost of sold assets	x x	Finished goods	x x
Decrease in stocks:		Goods held by others	x x
Commodities requirements	x x	Goods for sales purpose	x x
Unfinished goods and W.I.P.	x x	Total	x x x
Finished goods	x x		
Goods held by others	x x	Taxes and Customs on Capital formation	x x
Goods for sales purpose	x x	Taxes and customs on stocks	x x
		Total	x x
		Projects in progress:	
		Commodities formation	x x
		Investment expenditure	x x
		Total	x x
Total	x x x	Total of Investment Uses	x x x

Statement of the Actual Capital Sources and Uses (cont)

Decreased in long-term lending	x x	Capital Transfers:	
Decrease in Portfolios	x x	Purchase of second-hand assets	x x
Decrease in account receivable and cash:		Land (price paid for the purchase of land	x x
Bills	x x	Total	x x
Different debtors	x x	Long-term lending:	x x
Various debtors	x x	Financial Investments:	
Other debts balance	x x	Investment in Government Securities	x x
Current revenue - due	x x	Investment in Local Portfolios	x x
Decrease in cash and at Bank	x x	Foreign Investment	x x
Total	x x x	Total	x x x
Loans and Government Contribution:		Account receivable:	
Long-term loans:		Customers	x x
Local	x x	Bills	x x
Foreign	x x	Different Debtors	x x
Government Contribution	x x	Various debtors	x x
Total	x x x	Other debts balances	x x
Accounts payable and Banks:		Current revenue - due	x x
Banks - creditors	x x	Total	x x x
Suppliers	x x	Payment of long-term loans:	
Bills	x x	Local	x x
Various creditors	x x	Foreign	x x
Different creditors	x x	Total	x x
Other credit balances	x x		
Current expenses - due	x x		

(continued)

Statement of the Actual Capital Sources and Uses (cont)

Total	x x x	Cash and at	x x
		Decrease in accounts payable:	
		Credit Banks	x x
		Creditors	x x
		Different Creditors	x x
		Other Balances	x x
		Current expenses - due	x x
		Total	x x x
		Decrease in Provisions and Reserves	x x
		Current deficit	x x
Total	x x x	Total	x x x

## Employment and Actual Wages

Categories of Employees	Number	Cash Wages	Non-Cash Wages	Social Securities	Total
Managerial and Technical					
Workers					
Total					



TABLE (15.3)

Specimen of the Information Required by  
the Ministry of Finance from the  
Public Enterprise in Egypt

Sector: \_\_\_\_\_

Organisation: \_\_\_\_\_

Company: \_\_\_\_\_

## Balance Sheet 31.12.74

Assets	1974	1973	% of each asset to total		Account Code
			1974	1973	
Land;			%	%	111
Building & Constructions & Roads					112
Machines					113
Transport means					114
Tools					115
Office furniture					116
Livestock					117
Deferred revenue expenditure					118
Total of fixed assets	x x	x x	% x	% x	
<u>Projects in Progress:</u>					
Commodities formation					121
Investment expenditure					122
Total of Projects in progress	x x	x x	% x	% x	
<u>Stocks:</u>					
Raw material					1311
Fuel					1312
Accessories					1313
Packing materials					1314
Scraps					1315
Unfinished products & W.I.P.					132

(continued)

Finished products				133
Goods held with other				134
Long-term lending:				
Long-term lending - local				141
Long-term lending - foreign				142
Financial Investments:				
Investment in Government Securities				151
Investment in financial papers				152
Foreign investment				153
Accounts Receivable:				
Customers				161
Bills				162
Various accounts receivable				163
Different Accounts Receivable:				
Different debtors				171
Other debit balances				172
Current revenue - specified				173
Cash and at Banks:				
Current Bank account				182
Deposit account				183
Cash				181
Deficit C/F				228
Total of Current Assets				
Grand Total of Assets				

Liabilities	1973	1974	% of each Asset to Total		Account Code
			1973	1974	
Capital:			%	%	
Owned capital					211
Government Contribution					212
Reserves and Surplus C/F:					
Legal reserve					223
Reserve for investment in Government Securities					224
Reserve for financing investment projects					225
General reserve					226
Reserve to repay Government Contribution					227
Reserve for increase in assets' prices					228
Provisions:					231
Depreciation:					
Long life plants					2311
Building and construction					2312
Machines and equipment					2313
Transport means					2314
Tools					2315
Office furniture					2316
Livestocks					2317
Deferred revenue expenditures					2318
Provision for disputed tax					232
Provision for doubtful debts					233
Other provisions					234
Long-term Loans:					
Long-term loans - local					241
Long-term loans - foreign					242

(continued)

Banks:					
Overdraft					251
Short-term loans - -secured					252
Current - credit					253
Accounts Receivable:					
Suppliers					261
Bills					262
Various accounts receivable					263
Distribution agencies					264
Different Accounts Receivable:					
Different creditors					272
Other credit balances					273
Current expenses - due					274
Total of Current Liabilities	x x x	x x x	% x	% x	
Total Liabilities	x x x x	x x x x	% x	% x	

Sector: \_\_\_\_\_

Organisation: \_\_\_\_\_

Company: \_\_\_\_\_

Balancing of the Current Operations  
for the Financial Year 1974

		The Current Uses					
Actual		Estimated	Account Code	Detail	Statistical Code According to the State Budget		
%	Des- Patched				Part	Group	Section
	££	££					
			31	Wages:	1		
			311	Group (1) Cash Wages		1	
			312	Group (2) Non-Cash Wages		2	
			313	Group (3) Social Securities		3	
				Total of Part (1) - Wages			
			32	Current Expenses:	2		
				Group (1) Commodities requirements		1	
			321	Raw material			1
			322	Fuel and oil			2
			323	Accessories			3
			324	Packing materials			4
			326	Stationeries			5
			327	Water and light			6
				Total of Group (1) Comm. requirements			

(continued)

			34	Group (2) Purchases for Sales Purpose	2	
			341	Local		1
			342	Overseas		2
				Total of Group (2) Purchases for Sales Purpose		
			33	Group (3) Services requirement	3	
			331	Maintenance expenses		1
			332	Production expenses carried by others		2
			333	R & D		3
			334	Advertising and Publication		4
			335	Cost of Transport		5
			336	Cost of hired equipments		6
			337	Cost of department services	1	7
			338	Various services expenses		8
				Total of Group (3) Services requirement		
			35	Group (4) current transfers expenses	4	
			351	Taxes & Commodities customs		1
			352	Depreciation		2
			353	Rent		3
			355	Interest - local		4
			356	Interest - overseas		5
			357	Difference in interest		6
			354	Difference between assumed rent		7
			358	Difference in changes of value of inventories - finished products		8
			359	Other current transfers expenses		9
				Total of Group (4) Current Transfers Expenses		10

(continued)



Balancing of the Current Operations for the Financial Year 1974  
(continued)

		Group (5) Current Transfers Expenses			
	36	Specified		5	
	361	Donations			1
	362	Subsidies for other			2
	363	Compensation & fines			3
	364	Capital losses			4
	365	Prior years' expenses			5
	366	Bad debts			6
	367	Provisions other than depreciation			7
	368	Real Estate Taxes			8
	327	Surplus C/F			9
		Total of Group (5)			
		Group (6) Surplus of the Current Operations		6	
	369	Internal taxes			1
		Retained Surplus:			
	321	Legal reserve			2
	222	Reserve for purchase of securities			3
	223	Reserve to finance projects			4
	224	General reserve			5
	225	Reserve to repay loans and Government Contribution			6
	226	Reserve for increase in assets' prices			7
	227	Other reserves			8
	228	Surplus C/F			9

(continued)



	Distributed Surplus:			
264	Employees share			10
264	Organisation share			11
264	Shareholders share			12
264	Remuneration			13
264	The Social Bank of Nasser Share			14
	Total of Group (6) Surplus of Current Operations			
	Total of Part (2) Current Expenses			
	Total of Part (1) Wages			
	Total of Current Uses			

The Current Revenues							
Actual		Estimated	Account Code	Detail	Statistical Code According to the State Budget		
%	Received				Part	Group	Section
				Current revenues and transfers	2		
				Group (5) Revenue of the Current Activity:		5	
			41	Production			1
			411	Goods for Sales Purpose			2
			418	Various revenues			3
			412				
				Total of Group (5) Revenue of the Current Activity			
			42	Group (6)Subsidies		6	
			421	Production subsidy			1
			422	Export subsidy			2
			423	Other			3
				Total of Group (6) Subsidies			
			43	Group (7) Revenue from portfolios		7	
			431	Profit of financial papers			1
			432	Bonds and loans interests			2
			433	Other			3
				Total of Group (7) Revenue from portfolios			
			44	Transfers revenue Group (8) current transferred revenue		8	
			441	Interest - receivable			2
			442	Rent			3
			443	Capital profit			4

(continued)

			444	Prior years' revenue		5
			445	Compensation and fines		6
			447	Assumed rent		7
			448	Difference of assumed interests		8
			446	Various other revenues		11
				Total of Group (8) Current transferred revenue		
			228	Group (9) Deficit of the Current Operations Deficit C/F	9	1
				Total of Group (9) Deficit of the Current Operations		
				Total of Part (2) Current Revenue and Transfers		
				Total of Current Revenue		

## Capital Budget

Capital Uses							
Actual		Estimated £E	Accounts Code	Detail	Statistical Code According to the State Budget		
%	Expenses £E				Part	Group	Section
				Investment Uses	3		
				Capital transfers	4		
			14	Long-term lending			2
			241	Long-term loans repaid - local			3
			242	Long-term loans - foreign			4
			122	Payments in advance for investment			5
			15	Financial investment			6
			131)				
			136)	Increase in inventories			7
			16/17 /18	Increase in accounts receivable and others			8
			26/27	Decrease in accounts payable and others			9
				Other current trans- ferred capital expenses			10
			281	Deficit of the current activity C/F			11
				Total of Capital Uses (A)			
				Total of Current Uses (B)			
				Total uses (A + B)			

Capital Revenues							
Actual		Estimated	Accounts Code	Detail	Statistical Code According to the State Budget.		
%	Received				Part	Group	Section
				Self Finance:	5		
			221	Legal reserve			1
			222	Reserve for purchase of securities			2
			223	Reserve for financing projects			3
			224	General reserve			4
			225	Reserve to repay loans and Govt. contributions			5
			226	Reserve for increase in assets' prices			6
			227	Other reserves			7
			228	Surplus C/F			8
			231	Depreciation provision			9
			234	Other provisions			10
			117)	Cost of sold assets			11
			118)	Other resources			12
				Total of Part (5) Self Finance			
				Contribution	6		
				Loans			
				External loans			1
				Local loans			2
				Total loans			
				Surplus self-finance of companies:	9		
				Capital transfers revenue	10		
			131)	Decrease in inventories			1
			136)				

(continued)

			16/17	Decreases in accounts receivable + others			2
			26/27	Increase in accounts payable + others			3
			25	Banks - credit			4
				Other capital revenue			5
				Total of Part (9)			
				Total of capital revenue (A)			
				Total of Current revenue (B)			
				Total Revenue (A+B)			

TABLE (15.4)

One Specimen of the Types of Information required  
by The Central Accounting Agency from the  
Public Enterprise in Egypt

Company: \_\_\_\_\_

## Total Purchases for Sales Purpose

	Financial Year		(2) as a % of (1) (3)	Previous Year (4)	(2) as a % of (4) (5)
	Estimated (1)	Actual (2)			
Purchase - local					
Purchase - foreign					
Purchases' ) expenses on ) foreign goods)					
Other Purchases					
Total of Purchase					

Company: \_\_\_\_\_

## Purchase for Sales Purpose According to Type

	Financial Year		(2) as a % of (1) (3)	Previous Year (4)	(2) as a % of (4) (5)
	Estimated (1)	Actual (2)			
Local Purchase:					
-					
-					
-					
Foreign Purchase:					
-					
-					
Total					



Company: \_\_\_\_\_

## Total Sales

	Financial Year		(2) as a % of (1)	Previous Year	(2) as a % of (4)
	Estimated	Actual			
	(1)	(2)	(3)	(4)	(5)
Sales of goods for Sales Purpose:					
(a) Sales - local					
(b) Sales - export					
Sales for other					
Total					

Company: \_\_\_\_\_

## Stocks

	Financial Year		(2) as a % of (1)	Previous Year	(2) as a % of (4)
	Estimated	Actual			
	(1)	(2)	(3)	(4)	(5)
Goods for sales purpose					
Unfinished products and W.I.P.					
Goods held by others					
Total					

N.B. Each type of stocks' components must be presented in a separate sheet.

Company: \_\_\_\_\_

Stocks of Goods for Sales Purpose  
According to Commodity and Period

	Commodities in the Stock				Balance at 31/12/-
	Less than One Year	1 - 2 Years	2 - less than 3 Years	3 Years or More	
Commodity A					
Commodity B					
Commodity C					
-					
-					
Total					

Company: \_\_\_\_\_

Employment

	Financial Year		(2) as a % of (1)	Previous Year	(2) as a % of (4)
	Estimated (1)	Actual (2)			
Permanent employees					
Casual Employees					
Total					

Company: \_\_\_\_\_

## Wages during the Year

	Current Financial Year								Previous Year			
	Estimated				Actual							
	Permanent Employees	Casual Employees	Total	Average Wage	Permanent Employees	Casual Employees	Total	Average Wage	Permanent Employees	Casual Employees	Total	Average Wage
Cash Wages												
Non-Cash Wages												
Social Securities												
Total												

Company: \_\_\_\_\_

## Commodities Requirement

	Financial Year		(2) as a % of (1)	Previous Year	(2) as a % of (4)
	Estimated (1)	Actual (2)			
Raw materials					
Fuel and Oil					
Accessories					
Packing materials					
Scraps					
Stationeries					
Water and light					
Total					

Company: \_\_\_\_\_

## Services Requirement

	Financial Year		(2) as a % of (1)  (3)	Previous Year  (4)	(2) as a % of (4)  (5)
	Estimated (1)	Actual (2)			
Working expenses done by other					
Cost of trans- portation					
Maintenance costs					
Others					
Total					

Company: \_\_\_\_\_

## Results of other Activities

	Total Revenue	Total Costs	Surplus
A: Revenue of work for other: Contracts Commission Plant work			
Total			
B: Sold Services Commission - local Commission - foreign Other commission			
Total			
Grand Total			

Company:

All the financial statements of the Company are required by the Central Accounting Agency. Financial statements include:-

- (a) Balance Sheet
- (b) Current Operation Account
- (c) Production and Trading Account
- (d) Profit and Loss Account
- (e) Statement of Sources and Uses of Capital Funds.

Each one of these statements should be presented in a form supplied by the C.A.A. to the Company. In addition to the normal information included in these statements, the information disseminated in these statements should include:-

- (a) Current year transactions
- (b) Previous year transactions
- (c) (a) as % of (b)

for each item in the financial statements.

This information does not differ, in substance, from the information required by the public organisation, Ministry of Finance, and the final accounts and balance sheet of the Company.

## APPENDIX (16)

The Final Accounts and Balance Sheets  
(aggregated/disaggregated) of the  
Egyptian Public Enterprises Sector

Source of these final accounts and balance sheets are:

The Central Agency for Public Mobilization and Statistics,  
"Financial Indicators of the Companies in the Public Sector  
(excluding Banks and Insurance Companies)", Ref. 1208A/74,  
June 1974, Cairo, Arabic Reference.

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Table (16.3)  
Aggregate Profit and Loss Account

EE000

	Sub-Total	Total		Sub-Total	Total
Production and Trading Surplus (Total), Balance B/F		287,613	Production and Trading Deficit (Total), Balance B/F		16,956
Revenue of Financial papers		8,414	Costs of the Managerial and Financing Services		170,570
Transfers Revenue		45,875	Wages	53,066	
Interest (credit)	5,082		Commodity requirements	6,508	
Rents (credit)	1,421		Services requirements	21,664	
Capital Profits	1,460		Current transfer expenses	89,332	
Revenue from previous years	32,118		Current transfers - Specified		83,504
Compensations and fines	5,446		Donations	282	
Others	348		Subsidies to others	789	
Miscellaneous Revenue		20,105	Compensations/Fines	1,007	
Sales of scraps	3,310		Capital Losses	1,966	
Discount-credit	558		Previous year's expenses	21,660	
Bad debts-paid	37		Bad debts	509	
Profits from sales of raw materials	1,147		Provisions (other than depreciation)	53,003	
agencies	1,886		Real estate taxes	3,709	
others	13,167		Others	579	
Imputed rent-difference		9,238	The current surplus (Balance C/F)		178,296
Imputed interests-difference		57,727			
Deficit (Balance C/F)		20,354			
		449,326			449,326
Current Surplus		178,296	Deficit (Balance B/F)		20,354
Current Deficit		20,453	Internal Taxes		30,277
		198,749	Balance (C/F) Surplus		148,118
					198,749



Table (16.4)

## Aggregate Appropriation Account 1970

£1000

	Sub-Total	Total		Sub-Total	Total
Distributable surplus (Balance B/F)		148,118	Covered Losses		6,014
Profits B/F from previous years		163	Retained Surplus		32,430
			Legal Reserve	6,425	
			Revenue to be invested in governmental bonds	6,576	
			Projects finance and renewal reserve	941	
			General Reserve	1,643	
			Reserve for paying the government contribution	1,884	
			Reserve for raise in assets prices	6,531	
			Other reserves	3,806	
			Surplus C/F		
			Distributed surplus	25,272	
			Employees share	59,198	
			State share	17,431	
			Shareholders share	7,936	
			Other share		
		148,281			109,837
					148,281

TABLE (16.5)  
Disaggregated Balance Sheets of the Public Enterprises in Egypt - According  
to Kind of Economic Activity (1970)

E1000

Divisions of Economic Activity		A S S E T S						L I A B I L I T I E S							
		Fined Assets	Projects in Progress	Invest- ment or Lending	Time in Invest- ments	Others	Various Accounts Receivable	Cash	Deficit C/F	Total	Reserve or Surplus	Long- Term Borrowings	Banks Credit	Various Accounts Payable	Total
1.1	Agriculture and Hunting	88099	40509	10775	4	85	20078	-300	7600	172653	99611	16705	770	27184	172653
1.2	Fishing	3021	259	698	-	6	407	97	726	6144	2764	719	207	1797	6144
[1]	Agriculture, Hunting & Fishing	91520	40768	11473	4	91	5515	-200	8326	178797	12377	21454	1007	27701	178797
2.2	Crude petroleum and natural gas production	80692	2683	8124	-	1660	3023	6297	3727	107098	22000	45223	2440	5355	107098
2.3	Metal ore mining	2337	8711	1069	50	499	154	4	2446	23524	7513	3702	1757	2591	23524
2.9	Other mining	8713	1134	6111	-	101	1410	1074	3704	24536	9305	6133	408	2274	24536
[2]	Mining and Quarrying	91742	12530	15376	50	2760	1650	7345	10157	151558	30818	54718	16099	14008	155158
3.1	Manufacture of food, beverage and tobacco	116751	37500	91581	77	15367	30144	17590	4241	363560	65783	84423	29669	89447	363560
3.2	Textile, wearing apparel and leather industries	204435	12273	19559	3021	20011	26746	21364	2668	408171	81441	137911	30948	20727	408171
3.3	Manufacture of wood and wood including furniture	5500	407	1350	-	1002	923	43	610	9400	3478	1812	863	582	9400
3.4	Manufacture of paper and paper products, printing & publishing	28340	1029	9181	592	1240	965	2216	914	47727	10146	10723	1897	2477	47727
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	202312	102009	69370	16310	19940	18315	4699	11205	513673	145101	145660	9081	69813	513673
3.6	Manufacture of non-metallic mineral products, except products of petroleum & coal	49312	12217	20111	-	1626	5399	2530	17	90512	22707	21205	2777	11509	90512
3.7	Basic metal industries	62754	74975	46984	-	1002	7352	10053	17901	224043	41939	31811	24630	27083	224043
3.8	Manufacture of fabricated metal products, machinery & equipment	117411	17409	106950	1527	7543	21510	14228	4766	231202	83701	97154	10854	45783	231202
3.9	Other manufacturing industries	721	52	774	-	42	59	2	-	1628	200	724	100	449	1628
[3]	Manufacturing	207545	250951	480864	22337	55726	111431	112711	37412	1087796	297870	540726	273047	321064	1087796
4.1	Electricity, gas and steam	12558	1811	1360	20	753	5811	42	-	23221	2000	7031	261	2152	23221
[4]	Electricity, gas and water	12258	1831	1360	20	753	5811	42	-	23221	2000	7031	261	2152	23221
5.1	Public construction	71017	1449	67850	2112	2075	37769	27509	8499	295734	30708	80859	7391	95122	295734
5.2	Partial construction	2672	12	1706	-	19	709	402	935	10452	2212	727	11630	37330	255734
[5]	Construction	73689	1461	6436	2132	2094	37758	27760	9474	296186	32920	80859	7391	1110	296186
6.1	Wholesale trade	50908	18014	125327	14920	114246	100705	63011	409	553479	91700	77767	84102	30007	553479
6.2	Retail trade	43579	8949	84407	500	2750	18310	13446	1759	229832	35716	14451	3717	131002	229832
6.3	Restaurants and hotels	23000	17029	8000	-	301	1151	5679	9499	54007	6179	6451	3722	1346	54007
[6]	Wholesale & Retail Trade & Restaurants & Hotels	117367	38792	210540	15526	117427	80825	160391	11746	837313	172015	126278	12601	115461	837313
7.1	Transport and storage	131031	15094	13615	279	2703	31982	19283	5270	255451	50741	75940	8073	39447	255451
[7]	Transport, storage and communication	131031	15094	13615	279	2703	31982	19283	5270	255451	50741	75940	8073	39447	255451
8.3	Real Estate and business services	16129	15450	149	10701	244	6793	5514	225	79670	5543	5930	575	4364	79670
[8]	Financing, insurance, real estate and business services	16129	15450	149	10701	244	6793	5514	225	79670	5543	5930	575	4364	79670
9.4	Recreational and cultural services	1294	31	2170	-	1	847	118	3005	11576	300	2035	1797	2795	11576
9.5	Personal and household services	625	31	1597	-	35	958	10	-	4270	813	638	195	2074	4270
[9]	Community, social and personal services	2019	62	3767	-	35	4100	136	3005	15810	1201	3467	1592	4379	15810
	Grand Total	324610	306827	706720	51252	101335	509725	253135	86473	1928402	602046	925058	16747	407322	1928402

TABLE (16.6)  
Disaggregated Production and Trading Account. (Cost of Production)  
£000

ACTIVITY CODE	DIVISIONS OF ECONOMIC ACTIVITY	DEBIT SIDE						CREDIT SIDE			
		Production Cost						Change in Unfinished Inventory at	Cost of Production	TOTAL	TOTAL
		Wages	Commodities	Services	Transfers	Expenses	Total				
1.1	Agriculture and Hunting	3075	3968	859	2323	10225	1301	1047	419	993	3760
1.3	Fishing	412	277	272	185	1146	91	13	35	13	152
(1)	Agriculture, Hunting and Fishing	3487	4245	1131	2508	11371	1392	1060	454	1006	3912
2.2	Crude Petroleum and Natural Gas production	234	271	144	834	1483	1559	473	506	558	3096
2.3	Metal Ore Mining	-	-	-	-	-	215	20	23	104	362
2.9	Other Mining	1286	1151	418	303	3158	804	438	126	360	1728
(2)	Mining and Quarrying	1520	1422	562	1137	4641	2578	931	655	1022	5186
3.1	Manufacture of Food, Beverages and Tobacco	9906	196569	1513	111165	319153	6828	4753	2745	2515	16841
3.2	Textile, Wearing Apparel and Leather Industries	36230	122783	12559	21067	192639	10850	7700	1433	2702	22685
3.3	Manufacture of Wood and Wood Products Including Furniture	313	1553	104	249	2219	161	76	62	133	432
3.4	Manufacture of Paper and Paper Products	1170	10826	140	2051	14187	891	1048	246	447	2632
3.5	Manufacture of Chemicals and Chemical Petroleum, Coal, Rubber and Plastic Products	5981	75660	4173	11036	96850	7749	4990	1747	3784	18270
3.6	Manufacture of Non-Metallic mineral products except products of Pet. & Coal	4706	18510	4174	2792	30182	2374	2248	263	704	5589
3.7	Basic Metal Industries	5423	36247	666	4217	46553	2174	2630	541	974	7919
3.8	Manufacture of Fabricated Metal Products, Machinery and Equipment	11711	51215	3747	8881	75554	7668	2066	770	2106	12510
3.9	Other Manufacturing Industries	51	228	1	44	324	56	10	5	35	106
(3)	Manufacturing	75491	513591	27077	161502	777661	40251	25521	7812	13400	86984
4.1	Electricity, Gas and Steam	287	186	2	4	479	373	176	20	141	318
(4)	Electricity, Gas and Water	287	186	2	4	479	373	176	20	141	318
5.1	Public Construction	16706	48202	30484	8696	112088	3683	4915	1922	2687	13207
5.2	Partial Construction	737	1763	622	262	3384	110	52	46	34	242
(5)	Construction	17403	49965	39106	8958	115472	3793	4967	1968	2721	13449
6.1	Wholesale Trade	17403	3255	471	3715	9194	711	23900	16179	71810	112690
6.2	Retail Trade	3481	5287	10530	2428	21726	1499	340	438	182	2459
6.3	Restaurants and Hotels	2090	1003	440	2274	5815	-	-	-	-	-
(6)	Wholesale and Retail Trade and Restaurants and Hotels	7324	9545	11449	8417	36735	2210	24330	16617	71992	115149
7.1	Transport and Storage	8151	12417	8628	10034	39230	5462	3739	7665	2203	19069
(7)	Transport, Storage and Communication	8151	12417	8628	10034	39230	5462	3739	7665	2203	19069
8.3	Real Estate and Business Services	610	63	172	1153	1998	73	21	31	9	134
(8)	Financing, Insurance, Real Estate and Business Services	610	63	172	1153	1998	73	21	31	9	134
9.4	Recreational and Cultural Services	556	247	1548	979	3330	-	-	-	-	-
9.5	Personal and Household Services	221	720	18	58	1017	97	10	7	9	123
(9)	Community, Social and Personal Services	777	267	1566	1037	4347	97	10	7	9	123
	GRAND TOTAL	115090	592401	89693	194750	991934	56229	60755	35229	92503	244716
								10759	1225891		1236650



TABLE (16.7)  
Disaggregated Production and Trading Account (Total of Production Deficit/Surplus) (1970)

EE000

£E000

ACTIVITY CODE	DIVISIONS OF ECONOMIC ACTIVITY	DEBIT SIDE				CREDIT SIDE										Gross of Production Deficit	Total				
		Production Cost	Purchase for Sales Purpose	Difference of Inventories Value		Production at Market Price					Revenue of Current Activity										
				Finished Production	Sales for purposes	Total	Gross of Production Surplus	Net Sales	Change in Inventory at Cost	Difference in Valuation of Changes in Inventories	Total	Internal Manufacturing and Cost	Revenue of Other Firms	Sales Services	By-Product			Goods for Sales Purpose			Total Revenue of Current Activity
																		Sales (Net)	Change in Inventory at Cost	Difference in Valuation	
1.1	Agriculture and Hunting	12962	-	44	531	13537	8337	100	44	8481	975	115	111	-	-	-	-	-	9682	3855	13537
1.2	Fishing	1298	-	37	159	1504	1225	12	47	1260	-	-	-	-	-	-	-	-	1414	90	1504
1.3	Agriculture, Hunting and Fishing	14260	-	91	690	15041	9562	88	91	9741	975	115	263	2	-	-	-	-	11096	3945	15041
2.1	Crude Petroleum and Natural Gas Production	4579	-	3	246	7046	4029	185	3	4217	-	1254	1550	-	-	-	-	-	7021	25	7046
2.2	Metal Ore Mining	362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43	319	362
2.3	Other Mining	4508	307	136	136	6654	5544	414	638	6096	48	14	61	-	222	4	216	6435	219	6654	
2.4	Mining and Quarrying	9449	307	141	176	14062	9573	599	141	10313	48	1268	1654	-	222	4	216	13499	563	14032	
3.1	Manufacture of Food, Beverages and Tobacco	337557	26041	451	32852	395997	360891	3626	-451	364066	268	715	1981	630	27154	1185	28337	395997	-	315997	
3.2	Textile, Wearing Apparel and Leather Industries	216433	5123	566	641	269404	244510	1924	566	243152	2161	13668	1350	3687	5010	301	75	269404	-	669404	
3.3	Manufacture of Wood and Wood Products, Including Furniture	2692	14	18	685	3409	3316	46	18	3288	-	12	13	53	-	-	-	3366	43	3409	
3.4	Manufacture of Chemicals and Chemical, Petroleum, Coal, Rubber and Plastic Goods	16805	-	138	5901	22567	21667	259	138	21270	26	1000	62	209	-	-	-	22567	-	22567	
3.5	Manufacture of Paper and Paper Products, Printing and Publishing	114818	2685	447	42882	160827	145103	1242	447	144308	142	8508	1035	395	3591	31	5	157947	2884	160727	
3.6	Manufacture of Non-Metallic Minerals and Coal	34610	795	76	8212	43579	41391	82	76	41232	16	340	944	20	763	188	38	989	13542	37	43579
3.7	Basic Metal Industries	55451	315	519	8045	62660	63656	3588	519	59549	1144	356	352	756	415	110	32	82510	750	83260	
3.8	Manufacture of Fabricated Metal Products	89303	4824	863	33312	127485	107183	2424	863	110470	749	5419	1484	1055	6159	717	183	126236	1249	127485	
3.9	Other Manufacturing Industries	443	-	29	224	700	645	26	29	700	-	-	-	-	-	-	-	700	-	700	
4.1	Manufacturing	867112	39797	737	976	171322	988362	1065	737	988065	4506	30018	7221	6805	43172	2250	257	45679	4963	1087228	
4.2	Electricity, Gas and Steam	1189	680	-	1616	34851	-	-	-	-	77	1843	23	1542	3485	1542	-	3485	-	3485	
4.3	Electricity, Gas and Water	1189	680	-	1616	34851	-	-	-	-	77	1843	23	1542	3485	1542	-	3485	-	3485	
5.1	Public Construction	110313	37	46	2244	132833	119863	116	46	120031	468	9412	2776	15	39	1	19	132724	109	132833	
5.2	Partial Construction	3578	313	2	921	4869	4404	-	5	4413	58	13	-	22	38	14	19	4860	-	4860	
5.3	Construction	113891	360	55	23398	137693	124273	116	55	124444	528	9425	2776	22	38	14	19	137584	109	137693	
6.1	Wholesale Trade	121474	82737	724	508	103149	952358	170769	724	169650	795	1550	5729	60	849113	21953	132	872304	2270	1052358	
6.2	Retail Trade	27879	282998	9	1785	36237	348899	1938	9	1170	69	6156	9351	22	323496	3758	1776	331070	261	348899	
6.3	Restaurants and Hotels	5815	6	1	-	5922	-	-	-	-	20	-	-	-	8	-	1	3204	2618	5822	
7.1	Wholesale and Retail Trade, Restaurants and Hotels	155168	1110231	715	2294	139398	1407079	371	715	171620	894	7706	18255	82	172617	27757	3009	1203383	5419	1407079	
7.2	Transport and Storage	58240	19459	26	26	19622	913408	156	-	156	-	1298	74319	111	21070	196	26	21292	172	97348	
7.3	Transport, Storage and Communication	58240	19459	26	26	19622	913408	156	-	156	-	1298	74319	111	21070	196	26	21292	172	97348	
7.4	Real Estate and Business Services	2132	-	-	1022	3154	-	-	-	-	-	4	2864	-	-	-	-	2868	286	3154	
7.5	Finance, Insurance, Real Estate and Business Services	2132	-	-	1022	3154	-	-	-	-	-	4	2864	-	-	-	-	2868	286	3154	
7.6	Recreation and Cultural Services	3330	-	-	1027	3154	-	-	-	808	-	212	1229	-	-	-	-	2249	1081	3330	
7.7	Personal and Household Services	1120	3827	1	187	451	5589	1121	3	1125	-	7	1	-	4522	256	186	4452	-	5585	
7.8	Community, Social and Personal Services	4450	3827	1	187	451	5915	1463	1	1933	-	219	1230	-	4522	256	186	7834	1081	8915	
GRAND TOTAL		1225891	1174661	312	369642	2774005	1306095	164	312	306243	6939	50130	110425	2045	1243531	29929	3495	1276955	16268	2774005	

TABLE (16.8)

Disaggregated Production and Trading Account (Continued)

LE000

## Total of Production and Trading Surplus/Deficit

ACTIVITY CODE	DIVISIONS OF ECONOMIC ACTIVITY	DEBIT SIDE						CREDIT SIDE				
		Cost of Marketing Services				Gross of Production's Deficit	Total	Gross Surplus of Production and Trading	Subsidies	Subsidies	Gross Deficit of Production and Trading	Total
		Wages	Commodities	Services	Current Transfers					Production Subsidies		
1.1	Agriculture and Hunting	554	343	162	491	3055	1500	1531	531	1000	5355	6886
1.3	Fishing	2	1	2	-	90	5	154	159	62	28	249
(1)	Agriculture, Hunting and Fishing	556	344	164	491	3945	1505	1685	690	1062	5383	7135
2.2	Crude Petroleum and Natural Gas Production	2	-	6	4	25	12	2452	2464	-	25	2489
2.3	Metal Ore Mining	-	-	-	-	319	-	-	-	-	319	319
2.9	Other Mining	208	204	719	110	219	1241	738	1703	495	-	2198
(2)	Mining and Quarrying	210	204	725	114	563	1253	3190	4167	495	344	5006
3.1	Manufacture of Food, Beverages and Tobacco	2932	1859	1892	712	-	7399	26592	32852	639	188	33991
3.2	Textile, Wearing Apparel and Leather Industries	2007	865	1649	545	-	5046	50980	47207	16	-	56026
3.3	Manufacture of Wood and Wood Products, including Furniture	24	8	33	6	43	71	645	685	-	74	759
3.4	Manufacture of Paper and Paper Products, Printing and Publishing	88	11	83	40	-	222	5756	5900	78	-	5978
3.5	Manufacture of Chemicals and Chemicals, Petroleum, Coal, Rubber and Plastic Products	1519	1906	1546	739	2804	5710	38056	42882	555	2884	46650
3.6	Petroleum, Coal, Rubber and Plastic Products except products of Petroleum and Coal	179	134	295	82	37	690	7972	8212	-	37	8699
3.7	Basic Metal Industries	314	156	255	94	750	779	8315	8045	-	-	9844
3.8	Manufacture of Fabricated Metal Products, Machinery and Equipment	1049	583	829	925	1249	3386	30060	33312	450	852	34695
3.9	Other Manufacturing Industries	11	3	2	4	-	20	208	228	-	-	228
(3)	Manufacturing	8123	5519	6584	3097	4963	23323	168584	179323	1738	4035	196870
4.1	Electricity, Gas and Steam	22	-	1	1	-	24	1592	1616	-	-	1616
(4)	Electricity, Gas and Water	22	-	1	1	-	24	1592	1616	-	-	1616
5.1	Public Construction	5	-	2	2	109	9	22430	22447	-	109	22556
5.2	Partial Construction	14	-	3	2	-	19	902	921	-	-	921
(5)	Construction	19	-	5	4	-	28	23340	23368	-	109	23477
6.1	Wholesale Trade	4458	4497	23884	23654	2270	56493	48574	103143	576	834	107337
6.2	Retail Trade	5609	1337	5500	3409	261	15850	21263	36237	3	2618	37374
6.3	Restaurants and Hotels	-	-	-	-	2618	-	-	-	-	-	-
(6)	Wholesale and Retail Trade, Restaurants and Hotels	10067	5829	29384	27063	5149	72343	69837	139306	579	5723	147329
7.1	Transport and Storage	1263	233	1006	308	172	2810	17871	19623	993	237	20853
(7)	Transport, Storage and Communication	1263	233	1006	308	172	2810	17871	19623	993	237	20853
8.3	Real Estate and Business Services	22	15	5	4	286	46	1072	1022	308	74	1404
(8)	Financing, Insurance, Real Estate and Business Services	22	15	5	4	286	46	1072	1022	308	74	1404
9.4	Recreational and Cultural Services	-	-	-	-	1081	-	-	-	-	1051	1081
9.5	Personal and Household Services	8	1	-	-	1081	9	442	451	-	-	451
(9)	Community, Social and Personal Services	8	1	-	-	1081	9	442	451	30	1051	1532
	GRAND TOTAL	20290	12145	37874	31032	16268	101341	287613	369646	4710	16956	405222



TABLE (16.9)  
Misaggregates Profit and Loss Account of the Public  
Enterprises in Egypt 1970  
11000

ACTIVITY CODE	DIVISIONS OF ECONOMIC ACTIVITY	DR. SIDE				CR. SIDE						Current Deficit	Total			
		Gross Deficit of Production and Trading	Costs of Managerial & Finance Services			Total	Current Transfers (Sacrifices)	Income Tax	Dividends for Shareholders	Gross Production and Trading Surplus	Revenue from Portfolios	Transfers Revenue	Miscellaneous Revenue	Rent	Interest	Total
1.1	Agriculture and Hunting	5355	1516	1166	442	4510	413	-	155	1531	4	1126	2162	5	-	5605
1.2	Fishing	28	142	9	42	276	31	-	-	154	-	63	3	1	-	303
1.3	Agriculture, Hunting and Fishing	5383	1690	1175	484	4979	444	-	155	1685	-	1189	2165	6	-	5908
2.1	Crude Petroleum and Natural Gas	25	1042	47	221	5623	451	695	476	2452	76	764	25	119	4016	1078
2.2	Petroleum and Natural Gas	319	-	-	-	-	55	-	-	374	17	9	-	-	-	374
2.3	Metal Ore Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	Other Mining	-	441	34	131	645	316	77	258	730	3	276	63	36	356	437
3.1	Mining and Quarrying	344	1483	81	350	2688	822	772	684	3190	96	1049	88	155	4372	1083
3.2	Manufacture of Food, Beverages and Tobacco	100	4240	407	1293	10698	5887	2461	14233	26592	95	2593	1881	1207	6539	39567
3.3	Textile, Wearing Apparel and Leather Industries	100	10295	710	2176	15803	8662	4439	24725	50900	208	2466	1073	1989	8906	66840
3.4	Manufacture of Wood and Wood Products, Including Furniture	74	118	17	50	378	260	-	272	645	-	49	6	37	94	339
3.5	Manufacture of Paper and Paper Products, Printing and Publishing	-	970	554	217	1671	490	164	3332	5756	42	256	128	179	987	7348
3.6	Manufacture of Chemicals and Chemical Products, Petroleum, Coal, Rubber and Plastic Products	2084	6431	444	1890	13944	7017	3688	23223	38756	202	3883	1105	1493	12067	59440
3.7	Manufacture of Non-metallic Mineral Products, except products of petroleum and coal	37	1158	106	373	3165	1333	978	4377	7972	25	1365	295	337	1519	11527
3.8	Basic Metal Industries	-	1065	82	45	4534	1084	465	5157	8315	19	578	1035	769	2164	12840
3.9	Manufacture of Fabricated Metal Products, Machinery and Equipment	852	5788	357	1369	8001	7070	3215	17268	30660	22	5311	1107	1085	4422	1923
4.1	Other Manufacturing Industries	4035	30134	2675	7701	43007	31817	15422	97821	165584	614	16461	6632	7200	37713	5708
5.1	Electricity, Gas and Steam	-	375	42	97	1064	424	-	217	1592	3	241	47	12	344	-
5.2	Electricity, Gas and Water	109	4012	376	1320	3297	1851	2992	7227	1592	34	241	47	12	344	-
5.3	Public Construction	-	4012	21	75	195	551	-	298	902	-	416	1368	172	2132	725
5.4	Partial Construction	-	303	21	1301	3492	14102	2997	7523	23400	-	416	1368	172	2132	725
6.1	Construction	109	4315	397	1301	3492	14102	2997	7523	23400	-	416	1368	172	2132	725
6.2	Wholesale Trade	2211	5137	1126	4656	17064	17314	8513	30102	48574	7568	6307	6054	316	7057	218
6.3	Retail Trade	834	4740	701	1364	5546	6767	1245	7902	21263	53	1678	1973	593	2418	1093
6.4	Restaurants and Hotels	2818	-	-	-	-	531	-	12	-	-	194	104	351	-	2511
6.5	Wholesale and Retail Trade and Restaurants	5723	9887	1827	6020	12491	24616	9788	30016	69837	7624	8179	8131	1260	9475	3822
7.1	Transport and Storage	237	4644	209	5499	5278	10197	1220	8078	17871	-	11642	1245	444	2896	1279
7.2	Transport	237	4644	209	5499	5278	10197	1220	8078	17871	-	11642	1245	444	2896	1279
8.1	Real Estate and Business Services	74	520	20	83	716	723	78	344	1072	4	462	352	26	642	-
8.2	Finance, Insurance, Real Estate and Business Services	74	520	20	83	716	723	78	344	1072	4	462	352	26	642	-
9.1	Recreational and Cultural Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.2	Personal and Household Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.3	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.4	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.5	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.6	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.7	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.8	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.9	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.10	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.11	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.12	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.13	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.14	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.15	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.16	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.17	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.18	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.19	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.20	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.21	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.22	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.23	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.24	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.25	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.26	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.27	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.28	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.29	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.30	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.31	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.32	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.33	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.34	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.35	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.36	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.37	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.38	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.39	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.40	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.41	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.42	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.43	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.44	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.45	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.46	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.47	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.48	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.49	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.50	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.51	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.52	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.53	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.54	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.55	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.56	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.57	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.58	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.59	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.60	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.61	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.62	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.63	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.64	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.65	Community, Social and Personal Services	1051	-	-	-	-	297	-	-	442	-	161	39	-	-	-
9.66	Community															

TABLE (16.10)  
Disaggregated Profit and Loss Account  
(Details of Current Transfers Expenses "Specified")

LE000

ACTIVITY CODE	DIVISIONS OF ECONOMIC ACTIVITY	Donations	Subsidiaries For Others	Compensations and Penalties	Capital Losses	Expenses from Previous Years	Bad Debts	Provisions other than Depreciation	Real Estate Tax	Others	Total
1.1	Agriculture and Hunting	6	63	2	99	203	-	-	40	-	413
1.3	Fishing	1	-	-	-	4	-	26	-	-	31
(1)	Agriculture, Hunting and Fishing	7	63	2	99	207	-	26	40	-	444
2.2	Crude Petroleum and Natural Gas Production	2	75	21	8	259	-	86	-	-	451
2.3	Metal Ore Mining	-	-	-	-	55	-	-	-	-	55
2.9	Other Mining	2	21	1	16	87	-	187	2	-	316
(2)	Mining and Quarrying	4	96	22	24	401	-	273	2	-	822
3.1	Manufacture of Food, Beverages and Tobacco	12	30	82	47	1223	16	4190	265	22	5887
3.2	Textile, Wearing Apparel and Leather Industries	70	91	99	1038	1482	-	5226	647	9	8662
3.3	Manufacture of Wood and Wood Products, Including Furniture	1	-	-	-	39	-	219	1	-	260
3.4	Manufacture of Paper and Paper Products, Printing and Publishing	1	7	1	4	69	2	275	817	50	490
3.5	Manufacture of Chemical and Chemicals, Petroleum, Coal, Rubber, and Plastic Products	20	129	56	189	1641	2	4675	304	1	7017
3.6	Manufacture of Non-Metallic Mineral Products, except products of Petroleum and Coal.	6	35	8	6	567	1	662	48	-	1333
3.7	Basic Metal Industries	67	83	15	37	571	-	268	43	-	1084
3.8	Manufacture of Fabricated Metal Products, Machinery and Equipment	14	77	210	125	2221	10	4115	267	41	7080
3.9	Other Manufacturing Industries	191	1	-	1446	3	-	-	-	123	4
(3)	Manufacturing	-	453	471	146	7816	31	19630	1656	-	31817
4.1	Electricity, Gas and Steam	-	13	-	-	16	-	388	7	-	424
(4)	Electricity, Gas and Water	-	13	-	-	16	-	388	7	-	424
5.1	Public Construction	35	15	172	50	2578	66	10208	28	399	13551
5.2	Partial Construction	1	-	-	-	138	-	411	-	1	551
(5)	Construction	36	15	172	50	2716	66	10619	28	400	14102
6.1	Wholesale Trade	17	83	221	32	5683	132	9604	1514	28	17314
6.2	Retail Trade	11	12	50	6	1574	10	4948	158	-	6769
6.3	Restaurants and Hotels	-	-	2	141	146	12	89	143	-	533
(6)	Wholesale and Retail Trade, Restaurants and Hotels	28	95	273	179	7403	154	14641	1815	28	24616
7.1	Transport and Storage	13	47	66	167	2829	258	6747	46	24	10197
(7)	Transport, Storage and Communication	13	47	66	167	2829	258	6747	46	24	10197
8.3	Real Estate and Business Services	1	-	-	1	134	-	479	104	4	723
(8)	Financing, Insurance, Real Estate and Business Services	1	-	-	1	134	-	479	104	4	723
9.4	Recreational and Cultural Services	1	-	-	-	84	-	200	11	-	297
9.5	Personal and Household Services	1	7	1	-	54	-	-	-	-	62
(9)	Community, Social and Personal Services	2	7	1	-	138	-	200	-	-	359
	GRAND TOTAL	282	789	1007	1966	21660	509	53003	3709	579	83504

TABLE (16.11) Disaggregated Profit and Loss Account (Details of Transfers and Miscellaneous Revenue)

Activity Code	Divisions of Economic Activity	TRANSFERS			REVENUES				MISCELLANEOUS REVENUES						Total
		Interest Credit	Rent Credit	Capitalise Profits	Revenues from previous years	Compensation and Penalties	Others	Total	Sales of Scraps	Discount gained	Bad debts (of previous years)	Profits from sales of raw materials	Commissions (bonus)	Others	
1.1	Agriculture and Hunting	-	419	76	071	260	-	1126	-	-	-	-	-	2162	2162
1.3	Fishing	-	1	6	46	10	-	63	-	-	-	-	-	3	3
(1)	Agriculture, Hunting & Fishing	-	420	82	417	270	-	1189	-	-	-	-	-	2165	2165
2.2	Crude petroleum & natural gas production	118	16	173	454	3	-	764	18	-	-	-	-	7	25
2.3	Metal Ore mining	-	-	-	9	-	-	9	-	-	-	-	-	-	-
2.9	Other mining	1	24	18	175	58	-	276	-	3	-	-	2	58	63
(2)	Mining and Quarrying	119	40	191	538	61	-	1049	18	3	-	-	2	65	88
3.1	Manufacture of food, beverages, and tobacco	515	82	4	1775	217	-	2593	821	25	-	137	347	551	1881
3.2	Textile, wearing apparel and leather industries	494	118	84	1505	165	-	2466	302	59	3	87	8	614	1073
3.3	Manufacture of wood and wood products, including furniture	4	-	-	45	-	-	49	3	-	-	-	-	3	6
3.4	Manufacture of paper and paper products, printing and publishing	40	4	95	110	7	-	256	29	7	-	8	-	84	128
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products.	1302	72	30	2072	407	-	3883	187	31	10	223	7	647	1105
3.6	Manufacture of non-metallic mineral products, except products of petroleum & coal	20	7	42	1142	53	-	1365	171	-	-	32	12	80	295
3.7	Basic metal industries	11	33	3	423	68	-	538	716	2	-	260	3	54	1035
3.8	Manufacture of fabricated metal products, machinery & equipment	172	76	141	4528	359	-	5311	433	10	1	215	79	369	1107
3.9	Other manufacturing industries	-	-	-	-	-	-	-	-	-	-	-	-	-	2
(3)	Manufacturing	2558	392	399	11700	1276	-	16461	2663	134	14	963	456	2403	632
4.1	Electricity, gas and steam	151	2	11	19	58	-	241	4	-	-	-	3	40	47
(4)	Electricity, gas and water	151	2	11	19	58	-	241	4	-	-	-	3	40	47
5.1	Public construction	238	104	497	5187	39	-	6065	261	-	13	65	17	1012	1368
5.2	Partial construction	3	13	2	385	13	-	416	13	-	-	4	2	11	30
(5)	Construction	241	117	499	5572	52	-	6481	274	-	13	69	19	1023	1398
6.1	Wholesale trade	1535	44	116	4254	358	-	6307	231	114	7	59	496	5147	6054
6.2	Retail trade	59	116	36	1402	65	-	1678	60	260	1	-	823	828	1973
6.3	Restaurants and hotels	2	72	32	86	2	-	194	-	-	-	-	-	104	104
(6)	Wholesale & retail trade & restaurants & hotels	1596	232	184	5742	425	-	8179	291	374	8	60	1319	6079	8131
7.1	Transport and storage	59	106	93	7914	3258	-	11642	54	45	2	55	83	1006	1245
(7)	Transport, storage & communication	59	106	93	7914	3258	-	11642	54	45	2	55	83	1006	1245
8.3	Real estate & business services	358	13	1	48	42	-	462	1	-	-	-	3	348	352
(8)	Financing, insurance, real estate and business services	358	13	1	48	42	-	462	1	-	-	-	3	348	352
9.4	Recreational & cultural services	-	98	-	63	-	-	161	-	-	-	-	-	39	39
9.5	Personal & household services	-	1	-	5	4	-	10	5	2	-	-	1	-	8
(9)	Community, social & personal serv.	-	99	-	68	4	-	171	5	2	-	-	1	39	47
		5082	1421	1460	34118	5446	340	45875	3310	558	37	1147	1886	13167	20105



TABLE (16.12) Disaggregated Appropriation Account of the Public Enterprises in Egypt 1970

Activity Code	Divisions of Economic Activity	Dr.										Side				Cr.	Side	
		Retained						Surplus		Dividends		Total	Profits b/f from previous years	Dividends Surplus	Total			
		Legal Reserve	Purchase of Govt Bonds	Reserve for Finance in Projects	General Reserve	Reserve for Liquidation	Other Reserve	Surplus C/P	Total	Workers & Shareholders	Stockholders						Other Shares	Total
1.1	Agriculture and hunting	112	2	-	-	-	-	2	-	6	9	28	-	37	155	-	155	
1.2	Fishing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.3	Agriculture, hunting & fishing	112	2	-	-	-	-	2	-	6	9	28	-	37	155	-	155	
2.1	Crude petroleum and natural gas production	-	18	-	-	-	-	17	-	125	75	226	-	301	426	-	426	
2.2	Metal ore mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.3	Other mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.4	Mining and quarrying	258	-	-	-	-	-	17	-	125	75	226	-	301	258	-	258	
3.1	Manufacture of food, beverages & tobacco	121	700	5	-	-	-	652	-	2701	2606	5296	980	11668	684	-	14293	
3.2	Textile, wearing apparel and leather industries	305	1217	534	378	302	91	1201	-	5021	4374	10818	1792	19417	24743	-	24743	
3.3	Manufacture of wood & wood products, including furniture	272	-	-	-	-	-	-	-	-	-	-	-	-	272	-	272	
3.4	Manufacture of paper & paper products, printing and publishing	-	159	37	-	-	141	159	-	807	580	1015	204	2526	3332	-	3332	
3.5	Manufacture of chemicals and chemical products	430	1140	203	-	275	301	1140	-	4178	4480	9749	1235	16115	23223	-	23223	
3.6	Petroleum, coal, rubber & plastic products	-	219	-	411	-	259	219	-	1327	690	1787	318	3050	4377	-	4377	
3.7	Manufacture of non-metallic mineral products except products of petroleum and coal	917	212	-	-	166	-	212	-	802	790	2278	147	3438	5157	-	5157	
3.8	Basic metal industries	1730	750	61	595	767	327	757	-	4690	2914	5433	587	10993	17413	145	17413	
3.9	Machinery and equipment	-	8	-	-	-	17	8	-	43	30	69	12	131	174	-	174	
4.1	Manufacturing	3778	4406	840	1384	1570	1567	4318	-	19569	16464	36495	5338	69637	92984	163	92984	
4.2	Electricity, gas and steam	-	11	-	-	-	22	10	-	54	39	-	124	163	217	-	217	
4.3	Electricity, gas and water	-	11	-	-	-	22	10	-	54	39	-	124	163	217	-	217	
5.1	Public construction	1156	290	-	-	154	310	297	-	1659	1659	1828	282	4412	7227	-	7227	
5.2	Partial construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5.3	Construction	1156	290	-	-	154	310	297	-	1659	1659	1828	282	4434	7227	-	7227	
6.1	Wholesale trade	94	1037	191	-	105	1711	1200	-	5427	4532	16971	1508	24581	30102	-	30102	
6.2	Retail trade	53	357	352	227	-	-	367	-	684	1341	1940	421	5831	7902	-	7902	
6.3	Restaurants and hotels	-	-	-	-	-	-	-	-	2	3	-	-	10	12	-	12	
6.4	Wholesale & retail trade & restaurants and hotels	147	1375	544	227	105	1711	1567	-	7487	5876	18318	1991	30422	38016	-	38016	
7.1	Transport & storage	545	267	262	11	47	267	141	-	2116	1015	1552	323	4384	8048	-	8048	
7.2	Transport, storage & communication	545	267	262	11	47	267	141	-	2116	1015	1552	323	4384	8048	-	8048	
8.1	Real estate & business services	10	17	-	14	-	24	17	-	15	57	35	2	230	344	-	344	
8.2	Finance, insurance, real estate & business services	10	17	-	14	-	24	17	-	15	57	35	2	230	344	-	344	
9.4	Recreational & cultural services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9.5	Personal & household services	-	15	15	-	3	31	15	-	79	53	176	-	229	308	-	308	
9.6	Community, social & personal services	-	15	15	-	2	31	15	-	79	53	176	-	229	308	-	308	
(9)	GRAND TOTAL	6014	6576	941	1643	1684	3006	6531	4624	32430	25772	59198	7936	109837	148281	163	148281	

TABLE (16.13)  
Details of the Fixed Assets and Projects in Progress  
1960

DIVISIONS OF ECONOMIC ACTIVITY	FIXED ASSETS AT COST										PROJECTS IN PROGRESS		
	Lands	Building, Construct. and Roads	Machines and Equipment	Transport and Transportation Means	Tools and Instruments	Furniture and Office Furniture	Livestock and Water Wealth	Deferred Revenue Expenditure	Total	Commodity Formation	Investment Expenditure	Total	
1 Agriculture and Hunting	30300	29697	20283	5069	416	446	1878	10	88099	40428	81	40509	
2 Fishing	-	2385	310	49	94	37	-	546	3421	-	259	259	
3 Agriculture, Hunting and Fishing	30300	32082	20593	5118	510	483	1878	556	91520	40428	340	40768	
4 Crude Petroleum and Natural Gas Production	116	51277	17036	5070	1065	540	-	5588	80692	2453	230	2683	
5 Metal Ore Mining	1	379	592	1235	-	130	-	-	2337	8713	-	8713	
6 Mining Exploitation	48	2228	2409	2943	135	230	-	720	8713	670	464	1134	
7 Mining and Quarrying	165	53884	20037	9248	1200	900	-	6308	91742	11836	694	12530	
8 Manufacture of Food, Beverages and Tobacco	6542	31939	57739	11206	1410	3071	8	5836	116751	29919	3661	33580	
9 Textile, Wearing apparel and Leather Industries	6309	64458	119760	5392	2566	4714	1	1232	204435	13817	3456	17273	
10 Manufacture of Wood and Wood products, Including furniture	212	1878	2291	224	36	59	-	800	5500	277	130	407	
11 Manufacture of paper and paper products, printing and publishing	348	6875	18554	808	316	400	-	1047	28348	719	310	1029	
12 Manufacture of Chemicals and Chemical, Petroleum, Coal, Rubber and Plastic products	4510	54570	118322	9073	2844	3567	-	8817	202313	94047	8062	102909	
13 Manufacture of non-metallic mineral products, except products of petroleum and coal	499	12331	26191	6009	1303	794	-	2185	49312	9513	2704	12217	
14 Basic Metal Industries	1012	14545	36832	4117	2620	1087	-	2541	62754	65467	6508	74975	
15 Manufacture of fabricated metal products, machinery and equipment	2814	33410	40411	6465	12317	5718	-	8276	117411	11718	5691	17409	
16 Other manufacturing industries	51	427	141	35	10	56	-	1	721	32	20	52	
17 Manufacturing	22297	220433	428241	43939	23422	18469	9	30735	787545	225509	34342	259851	
18 Electricity, Gas and Steam	884	8227	8	3270	5	96	-	68	12558	1295	536	1831	
19 Electricity, Gas and Water	884	8227	8	3270	5	96	-	68	12558	1295	536	1831	
20 Public Construction	1974	3750	35394	17320	10463	2071	1	64	71017	260	1189	1449	
21 Partial Construction	24	23	1616	852	57	100	-	-	2672	3	9	12	
22 Construction	1998	3773	36930	13232	10520	2171	1	64	73689	263	1198	1461	
23 Wholesale Trade	2060	17077	9784	2841	737	2237	-	16162	50898	15442	2572	18014	
24 Retail Trade	5594	14726	8463	3610	434	490	-	262	43579	6768	2181	8949	
25 Restaurants and Hotels	2245	12566	1717	103	670	5919	-	670	23890	10622	2207	12829	
26 Wholesale and Retail Trade and Restaurants and Hotels	9899	44369	19964	12554	1841	12646	-	17094	118367	32832	6960	39792	
27 Transport and Storage	2071	14701	8550	100772	797	2485	-	1655	131031	3497	11597	15094	
28 Transport, Storage and Communication	2071	14701	8550	100772	797	2485	-	1655	131031	3497	11597	15094	
29 Real Estate and Business Services	1768	13642	405	93	16	203	-	12	16139	14229	1221	15450	
30 Financing, Insurance, Real Estate and Business Services	1768	13642	405	93	16	203	-	12	16139	14229	1221	15450	
31 Recreational and Cultural Services	204	451	349	56	-	179	-	78	13394	10	21	31	
32 Personal and Household Services	204	95	121	143	17	45	-	-	625	-	31	31	
33 Community, Social and Personal Services	485	546	470	199	17	224	-	78	2019	10	52	62	
	69867	391657	535198	193425	38328	37677	1888	56570	1324610	329899	56940	386839	

Table (16.14) Details of Depreciation Provisions

LE000

Activity Code	Divisions of Economic Activity	Buildings Construction and Roads	Machines and Equipments	Transports and Transport means	Tools & Instruments	Furniture & Office Equipment	Livestock & Fishing Health	Deferred Revenue Expenditure	Total
1.1	Agriculture and hunting	3214	8078	3632	102	320	1122	3	16471
1.3	Fishing	379	38	20	74	8	-	109	628
(3)	Agriculture, Hunting & Fishing	3593	8116	3652	176	328	1122	112	17099
2.2	Crude petroleum & natural gas production	21574	12782	3502	938	407	-	3171	42374
2.3	Metal ore mining	379	339	1060	-	85	-	-	1763
2.9	Other mining	554	1249	1552	27	137	-	225	3744
(2)	Mining and Quarrying	22407	14370	6114	965	629	-	3396	47881
3.1	Manufacture of food, beverages and tobacco	7521	27729	7046	909	1383	2	4231	48821
3.2	Textile, wearing apparel & leather industries	22058	69885	4404	1653	3309	-	426	101735
3.3	Manufacture of wood and wood products, including furniture	235	722	171	14	25	-	129	1296
3.4	Manufacture of paper & paper products, printing & publishing	1494	8566	485	180	250	-	427	11402
3.5	Manufacture of chemicals & chemical petroleum, coal, rubber & plastic products.	20960	73689	6217	1939	2311	-	6432	111548
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	3301	12292	4417	699	548	-	1850	23107
3.7	Basic metal industries	4617	17897	2925	1040	687	-	1479	28645
3.8	Manufacture of fabricated metal products, machinery & equipments	7050	21796	4384	7108	3327	-	3480	47145
3.9	Other manufacturing industries	16	96	15	8	15	-	-	150
(3)	Manufacturing	67252	232672	30064	13550	11855	2	18454	373849
4.1	Electricity, gas and steam	3647	-	1197	-	79	-	-	4923
(4)	Electricity, Gas and Water	3647	-	1197	-	79	-	-	4923
5.1	Public construction	952	25298	14198	7957	1168	1	30	49694
5.2	Partial construction	7	925	598	38	68	-	-	1636
(5)	Construction	959	26223	14796	7995	1236	1	30	51240
6.1	Wholesale trade	4037	3583	2392	420	1493	-	9352	21277
6.2	Retail trade	5991	3698	6727	308	2977	-	177	19078
6.3	Restaurants and hotels	1760	755	78	367	2539	-	272	5771
(6)	Wholesale & Retail Trade & Restaurants & Hotels	11788	8036	9197	1095	7009	-	9801	46926
7.1	Transport and storage	4150	5082	43859	485	1582	-	449	55607
(7)	Transport, Storage & Communication	4150	5082	43859	485	1582	-	449	55607
8.3	Real Estate & Business Services	1984	462	75	18	128	-	-	2667
(8)	Financing, Insurance, Real Estate and Business Services	1984	462	75	18	128	-	-	2667
9.4	Recreational & cultural services	60	134	34	-	67	-	70	365
9.5	Personal & household services	19	34	59	16	11	-	-	139
(9)	Community, Social & Personal Services	79	168	93	16	78	-	70	504
GRAND TOTAL		115859	294129	109047	24300	22924	1125	32312	600696



TABLE (16.15) Details of the Annual Depreciation of the Fixed Assets.

£E000

Activity Code	Divisions of Economic Activity	Bldg. Construc- tion & Roads	Machines and Equipments	Transport & Trans- portation means	Tools and Instru- ments	Furni- ture & Office Equipment	Livestock and Water wealth	Deferred Revenue Expendi- ture	Total
1.1	Agriculture & Hunting	784	1933	890	30	83	293	2	4015
1.3	Fishing	120	15	11	23	4	-	54	227
(1)	Agriculture, Hunting & Fishing	904	1948	901	53	87	293	56	4242
2.2	Crude petroleum and natural gas production	514	453	223	59	27	-	1117	2393
2.3	Metal ore mining	-	-	15	-	1	-	-	16
(2)	Other mining	70	189	296	4	19	-	54	632
2.9	Mining and Quarrying	584	642	534	63	47	-	1171	3041
3.1	Manufacture of food, beverages, and tobacco	946	3637	1027	234	162	1	742	6749
3.2	Textile, wearing apparel and leather industries	1795	7886	648	380	380	-	173	11262
3.3	Manufacture of wood and wood products, including furniture	70	153	31	3	5	-	75	337
3.4	Manufacture of paper and paper products, printing and publishing	244	1282	92	34	36	-	194	1882
3.5	Manufacture of chemicals and chemicals, petroleum, coal, rubber and plastic products.	1921	6932	884	304	298	-	472	10811
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	498	1627	665	235	66	-	545	3636
3.7	Basic metal industries	500	2002	542	389	92	-	367	3892
3.8	Manufacture of fabricated metal products, machinery & equipment	969	2837	755	1381	523	-	578	7043
3.9	Other manufacturing industries	12	10	4	2	5	-	-	33
(3)	Manufacturing	6955	26366	4648	2962	1567	1	3146	45645
4.1	Electricity, gas and steam	433	-	238	-	8	-	-	679
(4)	Electricity, gas and Water	433	-	238	-	8	-	-	679
5.1	Public construction	149	4682	2541	1404	166	-	11	8953
5.2	Partial construction	1	273	104	4	10	-	-	397
(5)	Construction	150	4960	2145	1408	176	-	11	9350
6.1	Wholesale trade	1199	1251	461	111	190	-	3595	6807
6.2	Retail trade	803	679	1299	42	42	-	62	3311
6.3	Restaurants and hotels	270	81	15	102	420	-	36	924
(6)	Wholesale and retail trade and restaurants and hotels	2272	2010	1775	255	1037	-	3693	11042
7.1	Transport and storage	559	844	8240	130	210	-	300	10283
(7)	Transport, storage & communication	559	844	8240	130	210	-	300	10283
8.3	Real estate & business services	287	74	11	1	18	-	-	391
(8)	Financing, insurance, real estate and business services	287	74	11	1	18	-	-300	391
9.4	Recreational & cultural services	6	23	4	-	15	-	16	64
9.5	Personal & household services	4	12	11	5	4	-	-	36
(9)	Community, social & personal services	10	35	15	5	19	-	16	100
		12154	36879	19007	4877	3169	294	8393	84773

TABLE (16.10) Capital Additions of Fixed Assets Classified According to kind of Asset.

Activity Code	Divisions of Economic Activity	Lands Improvement	Building and Construction	Machines and Equipments	Transport	Tools	Office Furnitures	Livestock	Deferred Expenditure	Total
1.1	Agriculture and hunting	5	303	122	2	-	5	30	-	467
1.3	Fishing	-	-	93	7	14	6	-	-	120
(1)	Agriculture, Hunting and Fishing	5	303	215	9	14	11	30	-	587
2.2	Crude Petroleum and natural gas production	-	1132	481	77	14	7	-	371	2082
2.3	Metal Ore Mining	-	-	-	-	-	-	-	-	-
2.9	Other mining	-	182	240	782	15	31	-	60	1310
(2)	Mining and Quarrying	-	1314	721	859	29	38	-	431	3392
3.1	Manufacture of food, beverages and tobacco	278	1471	2302	1086	444	173	2	15	5771
3.2	Textile, wearing apparel and leather industries	41	4239	10301	439	199	290	-	234	15743
3.3	Manufacture of wood and wood products, including furniture	-	175	124	16	1	9	-	-	325
3.4	Manufacture of paper and paper products, printing and publishing	-	406	561	110	38	24	-	109	1248
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products.	253	6021	7201	912	414	309	-	436	15546
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	25	574	689	552	168	68	-	26	2102
3.7	Basic metal industries	14	322	717	267	408	74	-	217	2019
3.8	Manufacture of fabricated metal products, machinery and equipment	253	5215	3287	646	1440	398	-	2775	14014
3.9	Other manufacturing industries	1	77	6	10	2	26	-	1	123
(3)	Manufacturing	865	18500	25188	4038	3114	1371	2	3813	56891
4.1	Electricity, gas and steam	42	554	7	86	4	4	-	68	765
(4)	Electricity, Gas and Water	42	554	7	86	4	4	-	68	765
5.1	Public construction	61	486	2401	1638	1604	233	-	-	6423
5.2	Partial construction	7	13	310	128	15	24	-	-	497
(5)	Construction	68	499	2711	1766	1619	257	-	-	6920
6.1	Wholesale trade	85	4996	1053	89	128	224	-	3765	10340
6.2	Retail trade	143	809	36	1369	20	548	-	134	3059
6.3	Restaurants and hotels	345	171	326	-	33	262	-	187	1324
(6)	Wholesale and Retail Trade and Restaurants and Hotels	573	5976	1415	1458	181	1034	-	4086	14723
7.1	Transport and Storage	10	1405	975	13404	261	257	2	895	17209
(7)	Transport, Storage & Communication	10	1405	975	13404	261	257	2	895	17209
8.3	Real Estate and business services	120	3918	20	9	1	21	-	12	4101
(8)	Finance, Insurance, Real Estate and Business Services	120	3918	20	9	1	21	-	12	4101
9.4	Recreational and cultural services	84	160	25	2	-	31	-	-	302
9.5	Personal and household services	-	7	-	35	14	12	-	-	68
(9)	Community, Social and Personal Services	84	167	25	37	14	43	-	-	370
GRAND TOTAL		1767	32836	31277	21666	5237	3036	34	9305	104958

TABLE (16.17) Sources and Uses of Capital Statement (Sources)

Activity Code	Divisions of Economic Activity	Saving	Depreciation	Difference of Valuation Change In			Capital and Financial Transfers	Borrowing	Total Sources
				Inventory of finished production	Inventory of goods for sale purpose	Total			
1.1	Agriculture and hunting	-7020	4015	44	-	44	167	51	-2743
1.3	Fishing	-256	227	47	-	47	654	250	922
(1)	Agriculture, hunting & fishing	-7276	4242	91	-	91	821	301	-1821
2.2	Crude petroleum & natural gas production	-2042	2393	3	-	3	10831	147	11332
2.3	Metal ore mining	-348	16	-	-	-	705	-	373
2.9	Other mining	-552	632	138	-2	136	2228	1646	4090
(2)	Mining & Quarrying	-2942	3041	141	-2	139	13764	1793	15795
3.1	Manufacture of food, beverages, & tobacco	2309	6749	-451	-2	-453	27283	4761	40649
3.2	Textile, wearing apparel & leather industries	10243	11262	566	75	641	26902	12214	61262
3.3	Manufacture of wood & wood products, including furniture	54	337	18	-	18	1120	663	2192
3.4	Manufacture of paper & paper products, printing & publishing	947	1882	-138	-	-138	4688	1076	8455
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	3562	10811	447	-5	442	36588	14064	65467
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	1593	3636	-76	38	-38	2780	2399	10370
3.7	Basic metal industries	1365	3892	-519	-32	-551	15152	2185	22043
3.8	Manufacture of fabricated metal products, machinery & equipment	7857	7043	863	183	1046	24252	4865	45070
3.9	Other manufacturing industries	44	33	29	-	29	37	100	243
(3)	Manufacturing	27974	45645	739	257	996	138809	42327	255751
4.1	Electricity, gas & steam	17	679	-	-	-	843	1008	2547
(4)	Electricity, gas & water	17	679	-	-	-	843	1008	2547
5.1	Public construction	21028	8953	46	-	46	23525	1891	55443
5.2	Partial construction	581	397	9	19	28	5075	14	6095
(5)	Construction	21609	9350	55	19	74	28600	1905	61538
6.1	Wholesale trade	9765	6807	-724	1232	508	44870	15811	77761
6.2	Retail trade	7607	3311	9	1776	1785	26010	136	38939
6.3	Restaurants and hotels	-2417	924	-	1	1	5636	5943	10087
(6)	Wholesale & retail trade & restaurants and hotels	14946	11042	-715	3009	2294	76555	21950	126787
7.1	Transport and storage	9220	10283	-	26	26	20838	15494	55861
(7)	Transport, storage and communications	9220	10283	-	26	26	20838	15494	55861
8.3	Real estate & business services	594	391	-	-	-	14460	2216	17661
(8)	Financing, insurance, real estate and business services	594	391	-	-	-	14460	2216	17661
9.4	Recreational & cultural services	-329	64	-	-	-	94	25	-146
9.5	Personal & household services	259	36	1	186	187	665	392	1539
(9)	Community, social & personal services	-70	100	1	186	187	759	417	1393
GRAND TOTAL		64072	84773	312	3495	3807	295449	87411	535512

Source: Central Agency for Public Mobilisation and Statistics, National Economic Statistics: "Statistics and Economic Indicators of the companies of the public sector (excluding Banks & Insurance companies) Cairo 1975, Arabic Reference.



Table (16.10)  
Sources and Uses of Capital Statement  
(Uses)

(Uses)															
Gross Capital Formation															
Fixed Capital Formation				+ Change in Inventories						Total		Capital and Financial Transfers	Lending	Total Uses	
Capital Addition on fixed Assets	Internal Finished work - at cost	Total	Finished Production at Cost	Goods for sales purposes at cost	Unfinished Production at cost	+ change in the inventories of finished production	+ change of Inventories of goods for sales purposes	Total	Total						
1.1	Agriculture and hunting	467	975	1,442	100	-	1,023	44	-	1,167	2,609	932	-6,284	-2,743	
1.3	Fishing	120	-	120	-12	-	-	47	-	35	155	738	29	922	
(1)	Agriculture, hunting and fishing	587	975	1,562	88	-	1,023	91	-	1,202	2,764	1,670	-6,255	-1,821	
2.2	Crude petroleum and natural gas production	2,082	-	2,082	185	-	-	3	-	188	2,270	12,152	-3,090	11,332	
2.3	Metal ore mining	-	-	-	-	-	-	-	-	-	-	2,251	-1,878	373	
2.9	Other mining	1,310	48	1,358	414	-4	378	138	-2	924	2,282	1,558	250	4,090	
(2)	Mining and quarrying	3,392	48	3,440	599	-4	378	141	-2	1,112	4,552	15,961	-4,718	15,795	
3.1	Manufacture of food, beverages and tobacco	5,771	268	6,039	3,626	185	-1,563	-451	-2	2,795	8,834	28,491	3,324	40,649	
3.2	Textile, wearing apparel and leather industries	15,743	2,161	17,904	-1,924	301	-1,109	566	75	-2,091	15,813	25,184	20,265	61,262	
3.3	Manufacture of wood and wood products, including furniture	325	-	325	-46	-	-41	18	-	-69	256	836	1,100	2,192	
3.4	Manufacture of paper and paper products, printing and publishing	1,248	26	1,274	-259	-	14	-138	-	-383	891	4,199	3,365	8,455	
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	15,546	142	15,688	-1,242	-31	302	447	-5	-529	15,159	30,121	20,187	65,467	
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	2,102	16	2,118	-82	188	1,161	-76	38	1,229	3,374	4,477	2,546	10,370	
3.7	Basic metal industries	2,019	1,144	3,163	-3,583	-110	-979	-519	-32	-5,228	-2,065	11,434	12,674	22,043	
3.8	Manufacture of fabricated metal products, machinery and equipment	14,014	749	14,763	2,424	717	-239	863	183	3,948	18,711	21,784	4,575	45,070	
3.9	Other manufacturing industries	123	-	123	26	-	-13	29	-	42	165	72	6	243	
(3)	Manufacturing	56,891	4,506	61,397	-1,065	2,250	-2,467	739	257	-206	61,111	126,598	68,042	255,751	
4.1	Electricity, gas and steam	765	-	765	-	-	-	-	-	-	765	1,446	336	2,547	
(4)	Electricity, gas and water	6,423	468	6,891	116	-9	14,982	46	-	15,135	22,026	16,966	16,721	55,443	
5.1	Public construction	497	58	555	-	-5	48	9	19	71	626	3,441	2,028	6,095	
5.2	Partial construction	6,920	526	7,446	116	-14	15,030	55	19	15,206	22,652	20,137	18,749	61,538	
(5)	Construction	10,340	795	11,135	-394	21,959	410	-724	1,232	22,483	33,618	49,372	-5,229	77,761	
6.1	Wholesale trade	3,059	69	3,128	23	5,798	-3,694	9	1,776	3,912	7,040	12,050	19,849	38,939	
6.2	Retail trade	1,324	20	1,344	-	-	-	-	1	-	1,345	6,637	2,105	10,087	
6.3	Restaurants and hotels	14,723	894	15,607	371	27,757	5,284	-715	3,009	26,396	42,003	68,059	16,725	126,787	
(6)	Wholesale and retail trade and restaurants and hotels	17,209	-	17,209	-	196	59	-	26	281	17,490	35,090	3,281	55,861	
7.1	Transport and storage	17,209	-	17,209	-	196	59	-	26	281	17,490	35,090	3,281	55,861	
(7)	Transport, storage and communication	17,209	-	17,209	-	196	59	-	26	281	17,490	35,090	3,281	55,861	
8.3	Real estate and business services	4,101	-	4,101	-	-	-	-	-	-	4,101	6,647	6,913	17,661	
(8)	Financing, insurance, real estate and business services	4,101	-	4,101	-	-	-	-	-	-	4,101	6,647	6,913	17,661	
9.4	Recreational and cultural services	302	-	302	466	-	-	-	-	466	768	973	-1,887	-146	
9.5	Personal and household services	68	-	68	3	-256	20	-	186	-46	22	1,146	371	1,539	
(9)	Community, social and personal services	370	-	370	469	-256	20	-	186	420	790	2,119	-1,516	1,393	
GRAND TOTAL		104,958	6,939	111,897	-164	29,929	10,759	312	3,495	44,331	156,228	277,727	101,557	535,512	

Table (16.19)  
Details of the Current Assets

Activity Code	Divisions of Economic Activity	Inventories	Financial Investments	Debtors	Other Accounts Receivable	Cash	Total
1.1	Agriculture and hunting	10,775	85	4,975	20,978	-380	36,433
1.3	Fishing	698	6	540	402	92	1,738
(1)	Agriculture, hunting and fishing	11,473	91	5,515	21,380	-288	38,171
2.2	Crude petroleum and natural gas production	8,124	1,666	86	3,823	6,297	19,996
2.3	Metal ore mining	1,069	499	154	8,252	4	9,978
2.9	Other mining	6,133	101	1,410	2,027	1,034	10,705
(2)	Mining and quarrying	15,326	2,266	1,650	14,102	7,335	40,679
3.1	Manufacture of food, beverages and tobacco	91,581	15,367	58,234	30,144	13,590	208,916
3.2	Textile, wearing apparel and leather industries	139,559	20,011	52,292	26,746	21,364	259,972
3.3	Manufacture of wood and wood products including furniture	1,358	9	621	923	43	2,954
3.4	Manufacture of paper and paper products, printing and publishing	9,191	1,245	3,226	965	2,216	16,843
3.5	Manufacture of chemicals and chemical petroleum, coal, rubber and plastic products	69,398	13,948	31,468	18,335	47,699	180,848
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	20,111	1,626	2,292	5,399	3,538	37,966
3.7	Basic metal industries	46,984	1,005	8,819	1,352	10,053	74,213
3.8	Manufacture of fabricated metal products, machinery and equipment	106,958	2,543	52,850	2,510	14,228	198,089
3.9	Other manufacturing industries	724	43	28	59	2	855
(3)	Manufacturing	485,864	55,796	214,830	111,433	112,733	980,656
4.1	Electricity, gas and steam	1,368	753	808	5,833	42	8,804
(4)	Electricity, gas and water	1,368	753	808	5,833	42	8,804
5.1	Public construction	62,650	2,035	78,415	37,269	27,268	202,737
5.2	Partial construction	1,986	19	3,357	989	482	6,833
(5)	Construction	64,636	2,054	81,772	33,258	27,750	209,470
6.1	Wholesale trade	125,327	114,246	100,305	65,851	63,411	469,140
6.2	Retail trade	84,407	2,755	55,839	18,310	13,646	174,957
6.3	Restaurants and hotels	806	391	1,151	1,764	3,673	7,785
(6)	Wholesale and retail trade and restaurants and hotels	210,540	117,392	157,295	85,925	80,730	651,882
7.1	Transport and storage	13,615	2,703	37,482	30,084	19,883	103,767
(7)	Transport, storage and communication	13,615	2,703	37,482	30,084	19,883	103,767
8.3	Real estate and business services	149	244	6,283	23,765	5,514	35,955
(8)	Finance, insurance, real estate and business services	149	244	6,283	23,765	5,514	35,955
9.4	Recreational and cultural services	2,170	1	3,130	847	118	6,266
9.5	Personal and household services	1,597	35	970	958	18	3,578
(9)	Community, social and personal services	3,767	36	4,100	1,805	136	9,844
		896,738	181,335	509,735	327,585	253,835	2,079,228

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Table (16.20)  
Details of the Current Liabilities

Activity Code	Divisions of Economic Activity	Credit Items	Accounts Payable	Various Accounts Payable	Total
1.1	Agriculture and hunting	798	8,418	27,184	36,400
1.3	Fishing	203	1,797	207	2,207
(1)	Agriculture, hunting and fishing	1,001	10,215	27,391	38,607
2.2	Crude petroleum and natural gas production	2,448	5,355	4,614	12,417
2.3	Metal ore mining	1,357	2,591	8,415	12,363
2.9	Other mining	3,567	2,274	1,879	7,720
(2)	Mining and quarrying	7,372	10,220	14,908	32,500
3.1	Manufacture of food, beverages and tobacco	29,669	88,447	23,985	142,101
3.2	Textile, wearing apparel and leather industries	30,048	65,350	20,727	116,125
3.3	Manufacture of wood and wood products, including furniture	863	582	856	2,301
3.4	Manufacture of paper and paper products, printing and publishing	1,897	5,961	2,477	10,335
3.5	Manufacture of chemicals and chemical, petroleum coal, rubber and plastic products	9,881	69,813	24,485	104,179
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	7,777	11,589	12,093	31,459
3.7	Basic metal industries	22,638	27,983	17,387	68,008
3.8	Manufacture of fabricated metal products, machinery and equipment	18,856	51,690	45,783	116,329
3.9	Other manufacturing industries	95	449	188	732
(3)	Manufacturing	121,724	321,864	147,981	591,569
4.1	Electricity, gas and steam	261	2,152	6,888	9,301
(4)	Electricity, gas and water	261	2,152	6,888	9,301
5.1	Public construction	11,630	37,330	95,122	144,082
5.2	Partial construction	511	1,110	2,734	4,355
(5)	Construction	12,141	38,440	97,856	148,437
6.1	Wholesale trade	30,002	131,092	88,139	249,143
6.2	Retail trade	33,506	72,935	21,957	128,448
6.3	Restaurants and hotels	-	1,316	5,365	6,711
(6)	Wholesale and retail trade and restaurants and hotels	63,508	205,333	115,461	384,302
7.1	Transport and storage	8,073	30,417	47,890	86,410
(7)	Transport, storage and communications	8,073	30,417	47,890	86,410
8.3	Real estate and business services	575	4,356	25,113	30,054
(8)	Financing, insurance, real estate and business services	16	4,366	25,113	30,054
9.4	Recreational and cultural services	1,397	2,305	3,537	7,239
9.5	Personal and household services	195	2,074	297	2,566
(9)	Community, social and personal services	1,592	4,379	3,834	9,805
	Total	216,247	627,416	487,322	1,330,985

Table (16.21)  
Details of Long-Term Lending and Financial Investments

Activity Code	Divisions of Economic Activity	Long-term Lending			Financial Investments				Investment Box	Total
		Local Lending	Foreign Lending	Total	Investment in Govt. Securities	Investment in Financial Papers	Foreign Investment			
1.1	Agriculture and hunting	4	-	4	34	43	8	-	-	85
1.3	Fishing	-	-	-	2	4	-	-	-	6
(1)	Agriculture, hunting and fishing	4	-	4	36	47	8	-	-	91
2.2	Crude petroleum and natural gas production	-	-	-	1,661	5	-	-	-	1,666
2.3	Metal ore mining	50	-	50	14	485	-	-	-	499
2.9	Other mining	-	-	-	98	3	-	-	-	101
(2)	Mining and quarrying	50	-	50	1,773	493	-	-	-	2,266
3.1	Manufacture of food, beverages and tobacco	72	-	72	3,804	868	50	10,645	10,645	15,367
3.2	Textile, wearing apparel and leather industries	3,823	-	3,823	8,879	845	36	10,251	10,251	20,011
3.3	Manufacture of wood and wood products, including furniture	-	-	-	9	-	-	-	-	9
3.4	Manufacture of paper and paper products, printing and publishing	592	-	592	1,157	44	44	-	-	1,245
3.5	Manufacture of chemicals and chemical, petroleum, coal rubber and plastic products	16,318	-	16,318	8,613	300	940	4,095	4,095	13,948
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	-	-	-	1,470	156	-	-	-	1,626
3.7	Basic metal industries	-	-	-	924	81	-	-	-	1,005
3.8	Manufacture of fabricated metal products, machinery and equipment	1,527	-	1,527	2,422	56	65	-	-	2,543
3.9	Other manufacturing industries	-	-	-	42	-	-	-	-	42
(3)	Manufacturing	22,332	-	22,332	27,320	1,350	1,135	24,991	24,991	55,796
4.1	Electricity, gas and steam	28	-	28	52	665	-	36	36	753
(4)	Electricity, gas and water	28	-	28	52	665	-	36	36	753
5.1	Public construction	2,132	-	2,132	1,025	686	24	300	300	2,035
5.2	Partial construction	-	-	-	10	9	-	-	-	19
(5)	Construction	2,132	-	2,132	1,035	695	24	300	300	2,054
6.1	Wholesale trade	14,927	11	14,938	5,791	107,090	477	888	888	114,246
6.2	Retail trade	588	-	588	1,493	608	543	111	111	2,755
6.3	Restaurants and hotels	-	-	-	83	308	-	-	-	391
(6)	Wholesale and retail trade and restaurants and hotels	15,515	11	15,526	7,367	108,006	1,020	999	999	117,392
7.1	Transport and storage	196	83	279	1,670	391	60	582	582	2,703
(7)	Transport, storage and communications	196	83	279	1,670	391	60	582	582	2,703
8.3	Real estate and business services	10,901	-	10,901	143	90	-	11	11	244
(8)	Financing, insurance, real estate and business services	10,901	-	10,901	143	90	-	11	11	244
9.4	Recreational and cultural services	-	-	-	-	1	-	-	-	1
9.5	Personal and household services	-	-	-	35	-	-	-	-	35
(9)	Community, social and personal services	-	-	-	35	1	-	-	-	36
Total		51,158	94	51,252	39,431	112,738	2,247	26,919	26,919	181,335

Table (16.22)  
Details of Provisions

LE000

Activity Code	Divisions of Economic Activity	Provision of Depreciation	Provision for Disputed Taxes	Provision for Doubtful Debts	Other Provisions	Total
1.1	Agriculture and hunting	16,471	79	136	19	16,705
1.3	Fishing	628	20	16	85	749
(1)	Agriculture, hunting and fishing	17,099	99	152	104	17,454
2.2	Crude petroleum and natural gas production	42,374	1,692	85	1,072	45,223
2.3	Metal ore mining	1,763	208	174	1,237	3,382
2.9	Other mining	3,744	181	504	1,704	6,133
(2)	Mining and quarrying	47,881	2,081	763	4,013	54,738
3.1	Manufacture of food, beverages and tobacco	48,821	5,317	5,638	24,647	84,423
3.2	Textile, wearing apparel and leather industries	101,735	13,383	9,369	13,427	137,911
3.3	Manufacture of wood and wood products, including furniture	1,297	100	129	307	1,832
3.4	Manufacture of paper and paper products, printing and publishing	11,402	735	512	857	13,506
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	111,548	5,072	4,026	25,014	145,660
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	23,107	1,851	1,418	1,829	28,205
3.7	Basic metal industries	28,645	612	645	1,909	31,811
3.8	Manufacture of fabricated metal products, machinery and equipment	47,145	2,578	13,480	33,951	97,154
3.9	Other manufacturing industries	150	47	7	20	224
(3)	Manufacturing	373,849	29,692	35,224	101,971	540,726
4.1	Electricity, gas and steam	4,923	-	304	1,804	7,031
(4)	Electricity, gas and water	4,923	-	304	1,804	7,031
5.1	Public construction	49,604	5,154	8,933	26,168	89,859
5.2	Partial construction	1,636	345	278	781	3,040
(5)	Construction	51,240	5,499	9,211	26,949	92,899
6.1	Wholesale trade	21,277	7,775	13,507	29,708	72,267
6.2	Retail trade	19,878	4,903	10,702	12,017	47,500
6.3	Restaurants and hotels	5,771	76	192	412	6,451
(6)	Wholesale and retail trade and restaurants and hotels	46,926	12,754	24,401	42,137	126,218
7.1	Transport and storage	55,607	3,413	6,231	11,344	76,595
(7)	Transport, storage and communication	55,607	3,413	6,231	11,344	76,595
8.3	Real estate and business services	2,667	697	852	1,715	5,931
(8)	Financing, insurance, real estate and business services	2,667	697	852	1,715	5,931
9.4	Recreational and cultural services	365	145	1,746	574	2,830
9.5	Personal and household services	139	104	119	269	631
(9)	Community, social and personal services	504	249	1,865	843	3,461
	Total	1,000,696	54,484	79,003	190,870	925,053



Table (16.23)  
Details of Accounts Receivable, Different Debt Accounts and Cash

LE000

Activity Code	Divisions of Economic Activity	Accounts Receivable			Different Debt Accounts				Cash					
		Customers	Bills	Various Debtors	Total	Different Debtors	Other Debt Balances	Current Revenue Due	Total	Bank Current Account	Deposit Account	Cash	Others	Total
1.1	Agriculture and hunting	2,585	2	2,308	4,975	1,999	18,850	129	20,978	-648	-	268	-	-380
1.3	Fishing	521	-	19	540	13	357	32	402	91	-	1	-	92
(1)	Agriculture, hunting and fishing	3,106	2	2,407	5,515	2,012	19,207	161	21,380	-557	-	269	-	-288
2.2	Crude petroleum and natural gas production	-	-	86	86	6	3,801	16	3,823	154	6,100	43	-	6,237
2.3	Metal ore mining	84	-	70	154	-	8,252	-	8,252	1	-	3	-	4
2.9	Other mining	1,075	25	310	1,410	7	1,871	149	2,027	849	125	60	-	1,034
(2)	Mining and quarrying	1,159	25	466	1,650	13	13,924	165	14,102	1,004	6,225	106	-	7,335
3.1	Manufacture of food, beverages and tobacco	43,385	737	14,112	58,234	143	28,504	1,497	30,144	10,552	2,461	530	47	13,590
3.2	Textile, wearing apparel and leather industries	47,249	2,899	2,144	52,292	1,124	16,457	9,165	26,746	16,822	4,251	291	-	21,364
3.3	Manufacture of wood and wood products, including furniture	552	38	31	621	1	922	-	923	42	-	1	-	43
3.4	Manufacture of paper and paper products, printing and publishing	2,886	104	236	3,226	67	805	93	965	1,784	345	87	-	2,216
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	26,863	1,691	2,914	31,468	347	17,358	628	18,335	13,380	28,980	339	-	47,699
3.6	Manufacture of non-metallic products, except products of petroleum and coal	5,587	14	1,691	7,292	47	4,899	453	5,399	2,688	765	85	-	3,538
3.7	Basic metal industries	7,596	34	1,189	8,819	94	7,222	36	7,352	9,850	-	203	-	10,053
3.8	Manufacture of fabricated metal products, machinery and equipment	43,453	3,691	5,706	52,850	276	20,753	481	21,510	11,445	2,539	226	18	14,228
3.9	Other manufacturing industries	177,596	9,208	28,026	214,830	2,102	96,978	12,353	111,432	71,564	39,341	1,763	65	112,733
(3)	Manufacturing	766	-	42	808	4,607	1,198	28	5,833	-	-	42	-	12
4.1	Electricity, gas and steam	766	-	42	808	4,607	1,198	28	5,833	-	-	42	-	12
(4)	Electricity, gas and water	70,877	79	7,459	78,415	3,960	27,939	370	32,269	18,089	8,544	432	193	27,238
5.1	Public construction	3,213	-	144	3,357	233	755	1	989	203	266	13	-	482
5.2	Partial construction	74,090	79	7,603	81,772	4,193	28,694	371	33,258	18,292	8,820	445	193	27,750
(5)	Construction	89,787	6,571	3,947	100,305	251	61,510	4,090	65,851	25,061	35,004	277	3,069	63,411
6.1	Wholesale trade	50,639	1,368	3,832	55,839	1,506	16,456	348	18,310	7,849	-	5,797	-	13,646
6.2	Retail trade	887	3	261	1,151	239	1,455	70	1,764	3,517	115	41	-	3,673
6.3	Restaurants and hotels	141,313	7,942	8,040	157,295	1,996	79,421	4,508	85,925	36,427	35,119	6,115	3,069	80,730
(6)	Wholesale and retail trade and restaurants and hotels	35,966	72	1,444	37,482	1,133	27,947	1,004	30,084	16,033	3,053	141	656	19,883
7.1	Transport and storage	35,966	72	1,444	37,482	1,133	27,947	1,004	30,084	16,033	3,053	141	656	19,883
(7)	Transport, storage and communication	6,199	-	84	6,283	21,607	1,964	194	23,765	1,882	3,592	38	1	5,514
8.3	Real estate and business services	6,199	-	84	6,283	21,607	1,964	194	23,765	1,882	3,592	38	1	5,514
(8)	Financing, insurance, real estate and business services	6,199	-	84	6,283	21,607	1,964	194	23,765	1,882	3,592	38	1	5,514
9.4	Recreational and cultural services	3,046	22	62	3,130	-	834	13	847	105	10	3	-	118
9.5	Personal and household services	889	77	4	970	-	957	1	958	-	-	18	-	18
(9)	Community, social and personal services	3,935	99	66	4,100	-	1,791	14	1,805	105	10	21	-	136
	Total	444,130	17,427	48,178	509,735	37,663	27,124	18,798	327,595	144,750	96,160	8,940	3,984	253,835

Table (16.24)  
Details of Long-Term Loans and Credit Banks

£E000

Activity Code	Divisions of Economic Activity	Long-Term Loans			Credit Banks		
		Long-Term Loans - National	Long-Term Loans - Foreign	Total	Overdraft	Short-Term Loans - Secured	Current Account
1.1	Agriculture and hunting	19,663	51	19,714	343	455	-
1.3	Fishing	424	-	424	203	-	-
(1)	Agriculture, hunting and fishing	20,087	51	20,138	546	455	-
2.2	Crude petroleum and natural gas production	15,111	1,380	16,491	2,143	31	274
2.3	Metal ore mining	-	-	-	1,357	-	-
2.9	Other mining	375	33	408	3,478	-	89
(2)	Mining and quarrying	15,486	1,413	16,899	6,978	31	363
3.1	Manufacture of food, beverages and tobacco	26,999	7,471	34,470	14,709	14,855	105
3.2	Textile, wearing apparel and leather industries	27,387	14,325	41,712	2,952	27,019	77
3.3	Manufacture of wood and wood products, including furniture	1,121	630	1,751	863	-	-
3.4	Manufacture of paper and paper products, printing and publishing	1,026	1,991	3,017	1,075	650	172
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	20,302	29,002	49,304	6,401	1,199	2,281
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	2,113	1,104	3,217	6,721	-	-
3.7	Basic metal industries	65,963	8,730	74,693	1,510	4,553	1,056
3.8	Manufacture of fabricated metal products, machinery and equipment	4,803	9,975	14,778	16,375	208	16,575
3.9	Other manufacturing industries	100	-	100	95	-	2,273
(3)	Manufacturing	149,814	73,228	223,042	50,701	48,484	22,539
4.1	Electricity, gas and steam	3,831	-	3,831	261	-	-
(4)	Electricity, gas and water	3,831	-	3,831	261	-	-
5.1	Public construction	7,391	-	7,391	11,105	525	-
5.2	Partial construction	-	118	118	334	177	-
(5)	Construction	7,391	118	7,509	11,439	702	-
6.1	Wholesale trade	76,546	7,556	84,102	19,189	3,122	7,691
6.2	Retail trade	3,717	-	3,717	30,001	1,483	30,002
6.3	Restaurants and hotels	33,272	-	33,272	-	-	2,022
(6)	Wholesale and retail trade and restaurants and hotels	113,535	7,556	121,091	49,190	4,605	9,713
7.1	Transport and storage	15,534	7,492	23,026	7,575	173	325
(7)	Transport, storage and communication	15,534	7,492	23,026	7,575	173	325
8.3	Real estate and business services	35,909	-	35,909	175	400	-
(8)	Financing, insurance, real estate and business services	35,909	-	35,909	175	400	-
9.4	Recreational and cultural services	1,118	-	1,118	1,171	106	120
9.5	Personal and household services	-	-	-	195	-	-
(9)	Community, social and personal services	1,118	-	1,118	1,366	106	120
Total		352,705	89,858	442,563	128,231	54,956	33,060
							216,247



Table (16.25)

## Details of Accounts Payable and Different Credit Accounts

IE000

Activity Code	Divisions of Economic Activity	Accounts Payable				Different Credit Accounts				
		Suppliers	Bills	Various Creditors	Creditors of Distribution	Total	Different Creditors	Other Credit Balances	Current Expenses Due	Total
1.1	Agriculture and hunting	3,115	-	5,170	133	8,418	2,804	24,232	148	27,184
1.3	Fishing	258	823	716	-	1,797	11	150	46	207
(1)	Agriculture, hunting and fishing	3,373	823	5,886	133	10,215	2,815	24,382	194	27,391
2.2	Crude petroleum and natural gas production	404	788	2,242	1,921	5,355	1	3,743	870	4,614
2.3	Metal ore mining	848	-	1,743	-	2,591	-	8,392	23	8,415
2.9	Other mining	1,496	-	775	3	2,274	182	1,534	163	1,879
(2)	Mining and quarrying	2,748	788	4,760	1,924	10,220	183	13,669	1,056	14,908
3.1	Manufacture of food, beverages and tobacco	37,471	945	36,015	14,016	88,447	3,066	20,000	919	23,985
3.2	Textile, wearing apparel and leather industries	17,408	1,432	22,456	24,054	65,350	3,258	14,128	3,341	20,727
3.3	Manufacture of wood and wood products, including furniture	352	-	218	12	582	78	762	16	856
3.4	Manufacture of paper and paper products, printing and publishing	1,433	315	1,260	2,953	5,961	704	1,615	158	2,477
3.5	Manufacture of chemicals and chemical, petroleum, coal, rubber and plastic products	27,721	201	20,694	21,197	69,813	7,389	14,748	2,348	24,485
3.6	Manufacture of non-metallic mineral products, except products of petroleum and coal	2,592	891	3,307	4,799	11,589	2,231	9,541	321	12,093
3.7	Basic metal industries	8,771	4,298	11,447	3,467	27,983	4,576	10,400	2,411	17,387
3.8	Manufacture of fabricated metal products	15,510	2,835	19,583	13,762	51,690	6,149	37,920	1,709	45,783
3.9	Other manufacturing industries	33	-	40	376	449	130	56	2	188
(3)	Manufacturing	111,291	10,917	115,020	84,636	321,864	27,581	109,175	11,225	147,981
4.1	Electricity, gas and steam	1,133	-	849	170	2,152	145	6,731	12	6,888
(4)	Electricity, gas and water	1,133	-	849	170	2,152	145	6,731	12	6,888
5.1	Public construction	16,537	1,270	11,673	7,850	37,330	1,364	91,568	2,190	95,122
5.2	Partial construction	641	29	378	62	1,110	286	2,299	169	2,734
(5)	Construction	17,178	1,299	12,051	7,912	38,440	1,650	93,867	2,339	97,856
6.1	Wholesale trade	69,559	15,202	21,817	24,424	131,002	2,536	78,974	6,629	88,139
6.2	Retail trade	40,862	1,679	24,228	6,216	72,985	1,270	19,643	1,044	21,957
6.3	Restaurants and hotels	269	-	858	219	1,346	1,285	833	3,247	5,365
(6)	Wholesale and retail trade and restaurants and hotels	110,690	16,881	46,903	30,859	205,333	5,091	99,450	10,920	115,461
7.1	Transport and storage	11,296	1,948	10,834	6,369	30,447	11,766	34,457	1,667	47,890
(7)	Transport, storage and communication	11,296	1,948	10,834	6,369	30,447	11,766	34,457	1,667	47,890
8.3	Real estate and business services	414	-	3,591	361	4,366	5,862	19,101	150	25,113
(8)	Financing, insurance, real estate and business services	414	-	3,591	361	4,366	5,862	19,101	150	25,113
9.4	Recreational and cultural services	90	8	2,202	5	2,305	125	3,330	82	3,537
9.5	Personal and household services	1,113	250	521	190	2,074	-	278	19	297
(9)	Community, social and personal services	1,203	258	2,723	195	4,379	125	3,608	101	3,834
Total		259,326	32,914	202,617	132,559	627,416	55,218	404,440	27,664	487,322

## APPENDIX (17)

Consolidated Balance Sheet and Profit and  
Loss Account of a British Private Company

Table (17.1)

Consolidated Balance Sheet of a British Private Company**Consolidated Balance Sheet at 30 April 1969**

Houchin Limited and Subsidiary Companies

	Notes	£	1969 £	£	1968 £
<b>Fixed Assets</b>	<b>1</b>		<b>557,448</b>		<b>555,566</b>
<b>Current Assets</b>					
Stock and work in progress at lower of cost and net realisable value		427,202		338,521	
Debtors and prepayments		384,173		331,284	
Cash at Bank		3,423		1,118	
		<u>814,798</u>		<u>670,923</u>	
<b>Current Liabilities</b>					
Creditors and Accruals		303,314		342,233	
Bank Overdraft (Secured)		168,273		34,825	
Current Taxation		220,403		75,609	
Proposed Dividends	<b>4</b>	47,837		78,508	
		<u>739,827</u>		<u>531,275</u>	
<b>Net Current Assets</b>			<b>74,971</b>		<b>139,648</b>
			<u>632,419</u>		<u>695,213</u>
Corporation Tax — Payable 1 January 1971		61,000		147,000	
Taxation Equalisation		9,500		8,000	
		<u>70,500</u>		<u>155,000</u>	
			<u>£531,919</u>		<u>£540,213</u>
<b>Representing</b>					
Issued Share Capital	<b>3</b>		528,000		528,000
Profit and Loss Account			33,919		12,213
			<u>£561,919</u>		<u>£540,213</u>
R W Houchin <i>Director</i>					
R A Chapman <i>Director</i>					



Table (17.2)

Consolidated Profit and Loss Account of a British Private Company**Consolidated Profit and Loss Account  
for the year ended 30 April 1969**

Houchin Limited and Subsidiary Companies

	Notes	£	1969 £	£	1968 £
Turnover of the Group			1,371,030		1,407,692
Trading Profit			130,043		354,796
after charging the following:					
Depreciation		26,284		23,779	
Directors' Emoluments	5	19,875		19,510	
Management Remuneration		728		115	
Fees		12,067		10,300	
Interest payable on bank loan and overdraft and other loans repayable within five years		1,750		1,850	
Auditors' Remuneration					
Taxation					
Corporation Tax based on the above Profits		61,000		147,547	
Tax Equalisation		(2,000)		(1,000)	
			59,000		146,547
Net Profit of the Group after Taxation			71,043		208,249
Balance brought forward from previous year		12,213		137,630	
Adjustment in respect of prior year's taxation		(1,500)		—	
			10,713		137,630
			81,756		345,879
Deduct:					
Expenses incurred in connection with offer for sale of the Holding Company's Shares			—	36,626	
Amount written off investments in Subsidiary Companies			—	1,853	
					38,479
			81,756		307,400
Proposed dividends—gross:					
6% Preference		1,680		1,680	
15% Ordinary (1968—25%)	4	46,157		76,928	
			47,837		78,608
			33,919		228,792
Amount Capitalised			—		216,579
Balance Carried Forward			£33,919		£12,213

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